

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Adams County**

Unit Code: **001/000/00** County: **ADAMS**

Fiscal Year End: **11/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$42,958,879**

Equalized Assessed Valuation: **\$814,262,226**

Population: **67,046**

Employees:

Full Time: **283**

Part Time: **59**

Salaries Paid: **\$12,206,433**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$87,296,271	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$1,302	\$327	\$294
Revenue Collected During FY 07:	\$26,212,886	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$24,881,752	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$391	\$454	\$445
Per Capita Expenditures:	\$371	\$425	\$412
Revenues over (under) Expenditures:	\$1,331,134	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	354.51%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$88,209,405	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$1,316	\$353	\$323

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$12,962,914	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$1,979,576	\$11,282,553	\$6,737,794

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$4,115,000	\$7,113,292	\$1,246,411
Per Capita Debt:	\$61	\$97	\$39
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$30	\$
Revenue Collected During FY 07:	\$	\$2,146,394	\$
Expenditures During FY 07:	\$	\$2,166,648	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	0.00%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name: Alexander County

Unit Code: 002/000/00

County: ALEXANDER

Fiscal Year End:

11/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$7,996,709

Equalized Assessed Valuation:

\$34,140,753

Population:

9,327

Employees:

Full Time:

68

Part Time:

34

Salaries Paid:

\$1,985,936

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$3,344,313	\$3,443,553	\$3,417,917
Per Capita Beginning Fund Balance:	\$359	\$961	\$475
Revenue Collected During FY 07:	\$4,687,656	\$3,931,969	\$3,328,646
Expenditures During FY 07:	\$5,398,904	\$3,867,460	\$3,512,653
Per Capita Revenue:	\$503	\$966	\$567
Per Capita Expenditures:	\$579	\$918	\$557
Revenues over (under) Expenditures:	-\$711,248	\$64,509	\$187,854
Ratio of Fund Balance to Expenditures:	49.19%	108.52%	93.41%
Ending Fund Balance for FY 07:	\$2,655,474	\$3,800,302	\$3,304,459
Per Capita Ending Fund Balance:	\$285	\$1,056	\$513

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$2,763,386	\$1,096,201	\$288,996
Total Unrestricted Net Assets:	-\$96,871	\$2,019,821	\$2,219,515

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$87,492	\$120,916	\$29,518
Per Capita Debt:	\$9	\$19	\$9
General Obligation Debt over EAV:	0.00%	0.00%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$159,601	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$52	\$
Revenue Collected During FY 07:	\$	\$334,423	\$
Expenditures During FY 07:	\$	\$335,409	\$
Per Capita Revenue:	\$	\$100	\$
Per Capita Expenditures:	\$	\$102	\$
Operating Income (loss):	\$	-\$986	\$
Ratio of Retained Earnings to Expenditures:	0.00%	68.06%	0.00%
Ending Retained Earnings for FY 07:	\$	\$159,604	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Bond County**

Unit Code: **003/000/00**

County: **BOND**

Fiscal Year End:

11/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$10,028,843

Equalized Assessed Valuation:

\$154,232,172

Population:

18,103

Employees:

Full Time:

81

Part Time:

43

Salaries Paid:

\$3,614,540

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$6,835,800	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$378	\$327	\$294
Revenue Collected During FY 07:	\$10,088,835	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$9,381,510	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$557	\$454	\$445
Per Capita Expenditures:	\$518	\$425	\$412
Revenues over (under) Expenditures:	\$707,325	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	76.64%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$7,190,381	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$397	\$353	\$323

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$5,964,028	\$11,282,553	\$6,737,794

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$2,159,934	\$7,113,292	\$1,246,411
Per Capita Debt:	\$119	\$97	\$39
General Obligation Debt over EAV:	1.04%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$30	\$
Revenue Collected During FY 07:	\$	\$2,146,394	\$
Expenditures During FY 07:	\$	\$2,166,648	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	0.00%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Boone County**

Unit Code: **004/000/00**

County: **BOONE**

Fiscal Year End:

11/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$19,674,881

Equalized Assessed Valuation:

\$1,179,722,624

Population:

48,229

Employees:

Full Time:

296

Part Time:

Salaries Paid:

\$9,342,145

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$16,716,555	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$347	\$327	\$294
Revenue Collected During FY 07:	\$24,015,390	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$22,121,506	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$498	\$454	\$445
Per Capita Expenditures:	\$459	\$425	\$412
Revenues over (under) Expenditures:	\$1,893,884	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	83.04%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$18,370,547	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$381	\$353	\$323

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$20,067,660	\$11,282,553	\$6,737,794



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$7,023,249	\$7,113,292	\$1,246,411
Per Capita Debt:	\$146	\$97	\$39
General Obligation Debt over EAV:	0.58%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$176,033	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$4	\$30	\$
Revenue Collected During FY 07:	\$178,724	\$2,146,394	\$
Expenditures During FY 07:	\$141,044	\$2,166,648	\$
Per Capita Revenue:	\$4	\$39	\$
Per Capita Expenditures:	\$3	\$36	\$
Operating Income (loss):	\$37,680	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	169.96%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$239,713	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$5	\$34	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name: **Brown County**

Unit Code: **005/000/00**

County: **BROWN**

Fiscal Year End:

11/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$7,055,865

Equalized Assessed Valuation:

\$51,907,885

Population:

6,950

Employees:

Full Time:

61

Part Time:

58

Salaries Paid:

\$1,241,807

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$2,469,918	\$3,443,553	\$3,417,917
Per Capita Beginning Fund Balance:	\$355	\$961	\$475
Revenue Collected During FY 07:	\$3,176,190	\$3,931,969	\$3,328,646
Expenditures During FY 07:	\$3,512,653	\$3,867,460	\$3,512,653
Per Capita Revenue:	\$457	\$966	\$567
Per Capita Expenditures:	\$505	\$918	\$557
Revenues over (under) Expenditures:	-\$336,463	\$64,509	\$187,854
Ratio of Fund Balance to Expenditures:	60.74%	108.52%	93.41%
Ending Fund Balance for FY 07:	\$2,133,455	\$3,800,302	\$3,304,459
Per Capita Ending Fund Balance:	\$307	\$1,056	\$513

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,096,201	\$288,996
Total Unrestricted Net Assets:	\$2,133,455	\$2,019,821	\$2,219,515



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$120,916	\$29,518
Per Capita Debt:	\$	\$19	\$9
General Obligation Debt over EAV:	0.00%	0.00%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$159,601	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$52	\$
Revenue Collected During FY 07:	\$	\$334,423	\$
Expenditures During FY 07:	\$	\$335,409	\$
Per Capita Revenue:	\$	\$100	\$
Per Capita Expenditures:	\$	\$102	\$
Operating Income (loss):	\$	-\$986	\$
Ratio of Retained Earnings to Expenditures:	0.00%	68.06%	0.00%
Ending Retained Earnings for FY 07:	\$	\$159,604	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Bureau County**

Unit Code: **006/000/00** County: **BUREAU**

Fiscal Year End: **11/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$76,446,399**

Equalized Assessed Valuation: **\$515,101,574**

Population: **35,257**

Employees:

Full Time: **250**

Part Time: **90**

Salaries Paid: **\$5,995,659**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$8,182,241	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$232	\$327	\$294
Revenue Collected During FY 07:	\$17,605,061	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$16,328,297	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$499	\$454	\$445
Per Capita Expenditures:	\$463	\$425	\$412
Revenues over (under) Expenditures:	\$1,276,764	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	60.65%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$9,903,043	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$281	\$353	\$323

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$597,451	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$9,305,591	\$11,282,553	\$6,737,794



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$135,988	\$7,113,292	\$1,246,411
Per Capita Debt:	\$4	\$97	\$39
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	-\$1,532,717	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	-\$43	\$30	\$
Revenue Collected During FY 07:	\$4,413,898	\$2,146,394	\$
Expenditures During FY 07:	\$2,437,143	\$2,166,648	\$
Per Capita Revenue:	\$125	\$39	\$
Per Capita Expenditures:	\$69	\$36	\$
Operating Income (loss):	\$1,976,755	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	0.00%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name: Calhoun County

Unit Code: 007/000/00

County: CALHOUN

Fiscal Year End:

8/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$4,292,827

Equalized Assessed Valuation:

\$61,867,240

Population:

5,084

Employees:

Full Time:

55

Part Time:

4

Salaries Paid:

\$1,672,467

Blended Component Units

Number Submitted = 1

Calhoun Unit Road

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$2,789,600	\$3,443,553	\$3,417,917
Per Capita Beginning Fund Balance:	\$549	\$961	\$475
Revenue Collected During FY 07:	\$3,328,646	\$3,931,969	\$3,328,646
Expenditures During FY 07:	\$3,101,943	\$3,867,460	\$3,512,653
Per Capita Revenue:	\$655	\$966	\$567
Per Capita Expenditures:	\$610	\$918	\$557
Revenues over (under) Expenditures:	\$226,703	\$64,509	\$187,854
Ratio of Fund Balance to Expenditures:	97.24%	108.52%	93.41%
Ending Fund Balance for FY 07:	\$3,016,303	\$3,800,302	\$3,304,459
Per Capita Ending Fund Balance:	\$593	\$1,056	\$513

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,096,201	\$288,996
Total Unrestricted Net Assets:	\$3,016,304	\$2,019,821	\$2,219,515



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$48,653	\$120,916	\$29,518
Per Capita Debt:	\$10	\$19	\$9
General Obligation Debt over EAV:	0.00%	0.00%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$325,744	\$159,601	\$
Per Capita Beginning Retained Earnings for FY 07:	\$64	\$52	\$
Revenue Collected During FY 07:	\$150,520	\$334,423	\$
Expenditures During FY 07:	\$56,252	\$335,409	\$
Per Capita Revenue:	\$30	\$100	\$
Per Capita Expenditures:	\$11	\$102	\$
Operating Income (loss):	\$94,268	-\$986	\$
Ratio of Retained Earnings to Expenditures:	746.66%	68.06%	0.00%
Ending Retained Earnings for FY 07:	\$420,012	\$159,604	\$
Per Capita Ending Retained Earnings:	\$83	\$50	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Carroll County**

Unit Code: **008/000/00** County: **CARROLL**

Fiscal Year End: **11/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$9,458,611**

Equalized Assessed Valuation: **\$316,922,964**

Population: **16,035**

Employees:

Full Time: **67**

Part Time: **44**

Salaries Paid: **\$2,354,566**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$5,552,025	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$346	\$327	\$294
Revenue Collected During FY 07:	\$7,309,210	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$7,166,822	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$456	\$454	\$445
Per Capita Expenditures:	\$447	\$425	\$412
Revenues over (under) Expenditures:	\$142,388	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	79.46%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$5,694,413	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$355	\$353	\$323

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$3,601,960	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$2,141,422	\$11,282,553	\$6,737,794

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$7,113,292	\$1,246,411
Per Capita Debt:	\$	\$97	\$39
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$30	\$
Revenue Collected During FY 07:	\$	\$2,146,394	\$
Expenditures During FY 07:	\$	\$2,166,648	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	0.00%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Cass County**

Unit Code: **009/000/00**

County: **CASS**

Fiscal Year End:

11/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$9,262,035

Equalized Assessed Valuation:

\$114,049,547

Population:

13,727

Employees:

Full Time:

36

Part Time:

19

Salaries Paid:

\$3,538,870

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$6,646,833	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$484	\$327	\$294
Revenue Collected During FY 07:	\$8,366,691	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$8,929,894	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$610	\$454	\$445
Per Capita Expenditures:	\$651	\$425	\$412
Revenues over (under) Expenditures:	-\$563,203	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	68.50%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$6,116,885	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$446	\$353	\$323

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$6,116,885	\$11,282,553	\$6,737,794

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$10,262	\$7,113,292	\$1,246,411
Per Capita Debt:	\$1	\$97	\$39
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$30	\$
Revenue Collected During FY 07:	\$	\$2,146,394	\$
Expenditures During FY 07:	\$	\$2,166,648	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	0.00%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: Champaign County

Unit Code: 010/000/00

County: CHAMPAIGN

Fiscal Year End:

11/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$124,300,369

Equalized Assessed Valuation:

\$3,041,810,510

Population:

188,439

Employees:

Full Time:

766

Part Time:

223

Salaries Paid:

\$31,573,810

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$35,183,573	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$187	\$327	\$294
Revenue Collected During FY 07:	\$68,174,079	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$62,572,266	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$362	\$454	\$445
Per Capita Expenditures:	\$332	\$425	\$412
Revenues over (under) Expenditures:	\$5,601,813	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	62.52%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$39,121,141	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$208	\$353	\$323

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$38,799,947	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	-\$18,282,480	\$11,282,553	\$6,737,794



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$61,549,540	\$7,113,292	\$1,246,411
Per Capita Debt:	\$327	\$97	\$39
General Obligation Debt over EAV:	2.01%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,976,010	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$10	\$30	\$
Revenue Collected During FY 07:	\$14,594,978	\$2,146,394	\$
Expenditures During FY 07:	\$16,007,886	\$2,166,648	\$
Per Capita Revenue:	\$77	\$39	\$
Per Capita Expenditures:	\$85	\$36	\$
Operating Income (loss):	-\$1,412,908	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	145.12%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$23,230,423	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$123	\$34	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: Christian County

Unit Code: 011/000/00

County: CHRISTIAN

Fiscal Year End:

11/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$13,241,191

Equalized Assessed Valuation:

\$402,271,910

Population:

34,418

Employees:

Full Time:

169

Part Time:

63

Salaries Paid:

\$4,752,969

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$10,066,993	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$292	\$327	\$294
Revenue Collected During FY 07:	\$10,851,227	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$10,555,939	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$315	\$454	\$445
Per Capita Expenditures:	\$307	\$425	\$412
Revenues over (under) Expenditures:	\$295,288	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	98.17%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$10,362,281	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$301	\$353	\$323

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$688,586	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$7,458,029	\$11,282,553	\$6,737,794



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$1,775,829	\$7,113,292	\$1,246,411
Per Capita Debt:	\$52	\$97	\$39
General Obligation Debt over EAV:	0.43%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$30	\$
Revenue Collected During FY 07:	\$	\$2,146,394	\$
Expenditures During FY 07:	\$	\$2,166,648	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	0.00%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Clark County**

Unit Code: **012/000/00**

County: **CLARK**

Fiscal Year End:

11/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$6,484,850

Equalized Assessed Valuation:

\$156,932,922

Population:

16,976

Employees:

Full Time:

65

Part Time:

108

Salaries Paid:

\$2,746,733

Blended Component Units

Number Submitted = 3

911 Emergency

Ambulance

Board of Health

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$5,661,246	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$333	\$327	\$294
Revenue Collected During FY 07:	\$11,524,595	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$9,482,146	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$679	\$454	\$445
Per Capita Expenditures:	\$559	\$425	\$412
Revenues over (under) Expenditures:	\$2,042,449	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	81.24%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$7,703,695	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$454	\$353	\$323

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,520,999	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$6,182,696	\$11,282,553	\$6,737,794

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$111,131	\$7,113,292	\$1,246,411
Per Capita Debt:	\$7	\$97	\$39
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$30	\$
Revenue Collected During FY 07:	\$	\$2,146,394	\$
Expenditures During FY 07:	\$	\$2,166,648	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	0.00%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Clay County**

Unit Code: **013/000/00**

County: **CLAY**

Fiscal Year End:

11/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$28,524,653

Equalized Assessed Valuation:

\$109,446,824

Population:

14,028

Employees:

Full Time:

200

Part Time:

100

Salaries Paid:

\$9,419,844

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$5,443,330	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$388	\$327	\$294
Revenue Collected During FY 07:	\$7,803,198	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$7,370,019	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$556	\$454	\$445
Per Capita Expenditures:	\$525	\$425	\$412
Revenues over (under) Expenditures:	\$433,179	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	73.30%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$5,402,043	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$385	\$353	\$323

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,259,474	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$4,142,569	\$11,282,553	\$6,737,794



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$7,380,000	\$7,113,292	\$1,246,411
Per Capita Debt:	\$526	\$97	\$39
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$631,571	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$45	\$30	\$
Revenue Collected During FY 07:	\$192,371	\$2,146,394	\$
Expenditures During FY 07:	\$179,853	\$2,166,648	\$
Per Capita Revenue:	\$14	\$39	\$
Per Capita Expenditures:	\$13	\$36	\$
Operating Income (loss):	\$12,518	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	351.78%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$632,692	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$45	\$34	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Clinton County**

Unit Code: **014/000/00**

County: **CLINTON**

Fiscal Year End:

11/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$16,461,265

Equalized Assessed Valuation:

\$441,797,724

Population:

33,944

Employees:

Full Time:

100

Part Time:

115

Salaries Paid:

\$5,176,392

Blended Component Units

Number Submitted = 1

Public Building Commission

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$13,179,080	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$388	\$327	\$294
Revenue Collected During FY 07:	\$14,282,931	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$12,789,284	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$421	\$454	\$445
Per Capita Expenditures:	\$377	\$425	\$412
Revenues over (under) Expenditures:	\$1,493,647	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	111.12%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$14,212,089	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$419	\$353	\$323

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$929,200	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$12,036,537	\$11,282,553	\$6,737,794



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$2,895,000	\$7,113,292	\$1,246,411
Per Capita Debt:	\$85	\$97	\$39
General Obligation Debt over EAV:	0.32%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$30	\$
Revenue Collected During FY 07:	\$	\$2,146,394	\$
Expenditures During FY 07:	\$	\$2,166,648	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	0.00%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Coles County**

Unit Code: **015/000/00**

County: **COLES**

Fiscal Year End:

11/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$19,195,350

Equalized Assessed Valuation:

\$575,493,825

Population:

51,011

Employees:

Full Time:

208

Part Time:

39

Salaries Paid:

\$8,043,557

Blended Component Units

Number Submitted = 1

Public Health

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$10,516,207	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$206	\$327	\$294
Revenue Collected During FY 07:	\$22,344,062	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$22,366,488	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$438	\$454	\$445
Per Capita Expenditures:	\$438	\$425	\$412
Revenues over (under) Expenditures:	-\$22,426	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	46.23%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$10,341,038	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$203	\$353	\$323

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$2,195,810	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$7,868,027	\$11,282,553	\$6,737,794

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$1,593,048	\$7,113,292	\$1,246,411
Per Capita Debt:	\$31	\$97	\$39
General Obligation Debt over EAV:	0.07%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$232,549	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$5	\$30	\$
Revenue Collected During FY 07:	\$412,043	\$2,146,394	\$
Expenditures During FY 07:	\$366,534	\$2,166,648	\$
Per Capita Revenue:	\$8	\$39	\$
Per Capita Expenditures:	\$7	\$36	\$
Operating Income (loss):	\$45,509	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	75.86%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$278,058	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$5	\$34	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: Crawford County

Unit Code: 017/000/00

County: CRAWFORD

Fiscal Year End:

11/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$6,308,704

Equalized Assessed Valuation:

\$269,626,986

Population:

15,788

Employees:

Full Time:

77

Part Time:

35

Salaries Paid:

\$2,755,012

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$7,758,257	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$491	\$327	\$294
Revenue Collected During FY 07:	\$9,334,948	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$8,555,557	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$591	\$454	\$445
Per Capita Expenditures:	\$542	\$425	\$412
Revenues over (under) Expenditures:	\$779,391	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	100.10%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$8,564,198	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$542	\$353	\$323

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$7,532,171	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$1,032,026	\$11,282,553	\$6,737,794



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$666,815	\$7,113,292	\$1,246,411
Per Capita Debt:	\$42	\$97	\$39
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$30	\$
Revenue Collected During FY 07:	\$	\$2,146,394	\$
Expenditures During FY 07:	\$	\$2,166,648	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	0.00%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Cumberland County**

Unit Code: **018/000/00**

County: **CUMBERLAN**

Fiscal Year End:

11/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$4,940,491

Equalized Assessed Valuation:

\$94,832,183

Population:

11,253

Employees:

Full Time:

55

Part Time:

11

Salaries Paid:

\$1,711,488

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$2,508,066	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$223	\$327	\$294
Revenue Collected During FY 07:	\$4,569,685	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$4,471,625	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$406	\$454	\$445
Per Capita Expenditures:	\$397	\$425	\$412
Revenues over (under) Expenditures:	\$98,060	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	52.96%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$2,367,998	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$210	\$353	\$323

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$335,273	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$1,151,337	\$11,282,553	\$6,737,794



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$2,164,764	\$7,113,292	\$1,246,411
Per Capita Debt:	\$192	\$97	\$39
General Obligation Debt over EAV:	2.17%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$30	\$
Revenue Collected During FY 07:	\$	\$2,146,394	\$
Expenditures During FY 07:	\$	\$2,166,648	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	0.00%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: De Witt County

Unit Code: 020/000/00

County: DEWITT

Fiscal Year End:

11/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$20,485,089

Equalized Assessed Valuation:

\$435,747,112

Population:

16,516

Employees:

Full Time:

150

Part Time:

15

Salaries Paid:

\$3,592,251

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$14,260,483	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$863	\$327	\$294
Revenue Collected During FY 07:	\$11,595,906	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$11,081,564	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$702	\$454	\$445
Per Capita Expenditures:	\$671	\$425	\$412
Revenues over (under) Expenditures:	\$514,342	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	126.39%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$14,006,424	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$848	\$353	\$323

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$150,000	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$14,762,379	\$11,282,553	\$6,737,794



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$150,000	\$7,113,292	\$1,246,411
Per Capita Debt:	\$9	\$97	\$39
General Obligation Debt over EAV:	0.03%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$107,575	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$7	\$30	\$
Revenue Collected During FY 07:	\$4,230	\$2,146,394	\$
Expenditures During FY 07:	\$45,584	\$2,166,648	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$3	\$36	\$
Operating Income (loss):	-\$41,354	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	145.27%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$66,221	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$4	\$34	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Dekalb County**

Unit Code: **019/000/00** County: **DEKALB**

Fiscal Year End: **12/31/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$75,580,570**

Equalized Assessed Valuation: **\$1,973,482,589**

Population: **103,729**

Employees:

Full Time: **421**

Part Time: **284**

Salaries Paid: **\$24,730,930**

Blended Component Units

Number Submitted = 2

Dekalb County Forest Preserve District

Dekalb County Public Building Commission

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$29,193,305	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$281	\$327	\$294
Revenue Collected During FY 07:	\$45,613,673	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$41,627,628	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$440	\$454	\$445
Per Capita Expenditures:	\$401	\$425	\$412
Revenues over (under) Expenditures:	\$3,986,045	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	68.60%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$28,557,311	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$275	\$353	\$323

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$13,268,358	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$28,058,942	\$11,282,553	\$6,737,794



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$9,500,083	\$7,113,292	\$1,246,411
Per Capita Debt:	\$92	\$97	\$39
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$10,082,216	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$97	\$30	\$
Revenue Collected During FY 07:	\$13,991,753	\$2,146,394	\$
Expenditures During FY 07:	\$13,742,838	\$2,166,648	\$
Per Capita Revenue:	\$135	\$39	\$
Per Capita Expenditures:	\$132	\$36	\$
Operating Income (loss):	\$248,915	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	75.11%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$10,321,823	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$100	\$34	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Douglas County**

Unit Code: **021/000/00**

County: **DOUGLAS**

Fiscal Year End:

11/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$7,532,230

Equalized Assessed Valuation:

\$292,893,364

Population:

19,464

Employees:

Full Time:

98

Part Time:

25

Salaries Paid:

\$2,842,855

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$8,483,217	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$436	\$327	\$294
Revenue Collected During FY 07:	\$7,855,994	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$7,221,382	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$404	\$454	\$445
Per Capita Expenditures:	\$371	\$425	\$412
Revenues over (under) Expenditures:	\$634,612	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	128.42%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$9,273,345	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$476	\$353	\$323

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$2,069,890	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$7,203,455	\$11,282,553	\$6,737,794



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$1,618,850	\$7,113,292	\$1,246,411
Per Capita Debt:	\$83	\$97	\$39
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$30	\$
Revenue Collected During FY 07:	\$	\$2,146,394	\$
Expenditures During FY 07:	\$	\$2,166,648	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	0.00%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Greater Than 275,000

Local Government Profile

Unit Name: Dupage County

Unit Code: 022/000/00

County: DUPAGE

Fiscal Year End:

11/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$579,402,171

Equalized Assessed Valuation:

\$37,557,063,692

Population:

929,192

Employees:

Full Time:

2,900

Part Time:

265

Salaries Paid:

\$155,709,048

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$164,636,978	\$138,700,131	\$111,775,298
Per Capita Beginning Fund Balance:	\$177	\$259	\$259
Revenue Collected During FY 07:	\$303,626,087	\$225,466,664	\$209,670,762
Expenditures During FY 07:	\$311,245,621	\$214,629,160	\$189,407,844
Per Capita Revenue:	\$327	\$408	\$408
Per Capita Expenditures:	\$335	\$384	\$388
Revenues over (under) Expenditures:	-\$7,619,534	\$10,837,500	\$13,298,776
Ratio of Fund Balance to Expenditures:	48.32%	69.84%	70.28%
Ending Fund Balance for FY 07:	\$150,387,204	\$144,734,643	\$129,395,249
Per Capita Ending Fund Balance:	\$162	\$271	\$253

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$28,610,054	\$69,944,191	\$61,728,639
Total Unrestricted Net Assets:	\$150,562,610	\$110,177,547	\$93,570,821



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$330,324,308	\$256,016,600	\$274,646,639
Per Capita Debt:	\$355	\$478	\$393
General Obligation Debt over EAV:	0.39%	0.85%	0.59%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$100,585,291	\$74,348,456	\$28,853,791
Per Capita Beginning Retained Earnings for FY 07:	\$108	\$113	\$69
Revenue Collected During FY 07:	\$54,509,091	\$22,173,851	\$15,835,722
Expenditures During FY 07:	\$52,858,132	\$21,073,856	\$15,393,308
Per Capita Revenue:	\$59	\$39	\$54
Per Capita Expenditures:	\$57	\$37	\$48
Operating Income (loss):	\$1,650,959	\$1,099,995	\$1,392,696
Ratio of Retained Earnings to Expenditures:	190.48%	662.02%	185.53%
Ending Retained Earnings for FY 07:	\$100,685,714	\$75,194,229	\$29,338,219
Per Capita Ending Retained Earnings:	\$108	\$115	\$72

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Edgar County**

Unit Code: **023/000/00**

County: **EDGAR**

Fiscal Year End:

11/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$9,138,813

Equalized Assessed Valuation:

\$216,087,800

Population:

19,396

Employees:

Full Time:

81

Part Time:

40

Salaries Paid:

\$2,994,384

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$4,206,348	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$217	\$327	\$294
Revenue Collected During FY 07:	\$8,049,740	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$7,896,729	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$415	\$454	\$445
Per Capita Expenditures:	\$407	\$425	\$412
Revenues over (under) Expenditures:	\$153,011	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	55.20%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$4,359,359	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$225	\$353	\$323

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,347,510	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$2,968,449	\$11,282,553	\$6,737,794

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$79,471	\$7,113,292	\$1,246,411
Per Capita Debt:	\$4	\$97	\$39
General Obligation Debt over EAV:	0.03%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$30	\$
Revenue Collected During FY 07:	\$	\$2,146,394	\$
Expenditures During FY 07:	\$	\$2,166,648	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	0.00%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: Effingham County

Unit Code: 025/000/00

County: EFFINGHAM

Fiscal Year End:

11/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$26,436,110

Equalized Assessed Valuation:

\$523,872,829

Population:

34,429

Employees:

Full Time:

152

Part Time:

57

Salaries Paid:

\$5,825,381

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$7,368,716	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$214	\$327	\$294
Revenue Collected During FY 07:	\$17,040,206	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$15,123,119	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$495	\$454	\$445
Per Capita Expenditures:	\$439	\$425	\$412
Revenues over (under) Expenditures:	\$1,917,087	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	51.54%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$7,794,850	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$226	\$353	\$323

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$4,165,706	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$3,662,640	\$11,282,553	\$6,737,794



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$8,896,908	\$7,113,292	\$1,246,411
Per Capita Debt:	\$258	\$97	\$39
General Obligation Debt over EAV:	1.64%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$30	\$
Revenue Collected During FY 07:	\$	\$2,146,394	\$
Expenditures During FY 07:	\$	\$2,166,648	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	0.00%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Fayette County**

Unit Code: **026/000/00**

County: **FAYETTE**

Fiscal Year End:

11/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$9,009,535

Equalized Assessed Valuation:

\$160,269,541

Population:

21,802

Employees:

Full Time:

94

Part Time:

47

Salaries Paid:

\$4,014,160

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$4,403,533	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$202	\$327	\$294
Revenue Collected During FY 07:	\$8,708,865	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$8,729,686	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$399	\$454	\$445
Per Capita Expenditures:	\$400	\$425	\$412
Revenues over (under) Expenditures:	-\$20,821	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	53.57%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$4,676,387	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$214	\$353	\$323

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$10,033,606	\$11,282,553	\$6,737,794

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$7,113,292	\$1,246,411
Per Capita Debt:	\$	\$97	\$39
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$30	\$
Revenue Collected During FY 07:	\$	\$2,146,394	\$
Expenditures During FY 07:	\$	\$2,166,648	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	0.00%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Ford County**

Unit Code: **027/000/00**

County: **FORD**

Fiscal Year End:

11/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$9,108,693

Equalized Assessed Valuation:

\$189,576,130

Population:

14,275

Employees:

Full Time:

54

Part Time:

26

Salaries Paid:

\$1,984,341

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$4,185,494	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$293	\$327	\$294
Revenue Collected During FY 07:	\$5,327,086	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$5,070,693	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$373	\$454	\$445
Per Capita Expenditures:	\$355	\$425	\$412
Revenues over (under) Expenditures:	\$256,393	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	94.29%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$4,781,132	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$335	\$353	\$323

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$568,781	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$4,212,351	\$11,282,553	\$6,737,794



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$7,113,292	\$1,246,411
Per Capita Debt:	\$	\$97	\$39
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$677,269	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$47	\$30	\$
Revenue Collected During FY 07:	\$347,002	\$2,146,394	\$
Expenditures During FY 07:	\$15,697	\$2,166,648	\$
Per Capita Revenue:	\$24	\$39	\$
Per Capita Expenditures:	\$1	\$36	\$
Operating Income (loss):	\$331,305	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	4264.06%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$669,329	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$47	\$34	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Fulton County**

Unit Code: **029/000/00**

County: **FULTON**

Fiscal Year End:

11/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$28,463,604

Equalized Assessed Valuation:

\$336,481,050

Population:

38,250

Employees:

Full Time:

210

Part Time:

43

Salaries Paid:

\$7,456,246

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$10,625,337	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$278	\$327	\$294
Revenue Collected During FY 07:	\$18,812,378	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$16,725,242	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$492	\$454	\$445
Per Capita Expenditures:	\$437	\$425	\$412
Revenues over (under) Expenditures:	\$2,087,136	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	74.09%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$12,392,538	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$324	\$353	\$323

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$12,211,856	\$11,282,553	\$6,737,794



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$1,365,282	\$7,113,292	\$1,246,411
Per Capita Debt:	\$36	\$97	\$39
General Obligation Debt over EAV:	0.10%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$820,283	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$21	\$30	\$
Revenue Collected During FY 07:	\$2,195,268	\$2,146,394	\$
Expenditures During FY 07:	\$2,699,776	\$2,166,648	\$
Per Capita Revenue:	\$57	\$39	\$
Per Capita Expenditures:	\$71	\$36	\$
Operating Income (loss):	-\$504,508	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	26.08%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$704,055	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$18	\$34	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name: Gallatin County

Unit Code: 030/000/00

County: GALLATIN

Fiscal Year End:

11/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$3,267,127

Equalized Assessed Valuation:

\$48,931,879

Population:

6,445

Employees:

Full Time:

24

Part Time:

29

Salaries Paid:

\$687,963

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$5,580,023	\$3,443,553	\$3,417,917
Per Capita Beginning Fund Balance:	\$866	\$961	\$475
Revenue Collected During FY 07:	\$3,208,001	\$3,931,969	\$3,328,646
Expenditures During FY 07:	\$3,150,631	\$3,867,460	\$3,512,653
Per Capita Revenue:	\$498	\$966	\$567
Per Capita Expenditures:	\$489	\$918	\$557
Revenues over (under) Expenditures:	\$57,370	\$64,509	\$187,854
Ratio of Fund Balance to Expenditures:	171.95%	108.52%	93.41%
Ending Fund Balance for FY 07:	\$5,417,655	\$3,800,302	\$3,304,459
Per Capita Ending Fund Balance:	\$841	\$1,056	\$513

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$94,121	\$1,096,201	\$288,996
Total Unrestricted Net Assets:	\$3,655,108	\$2,019,821	\$2,219,515

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$120,916	\$29,518
Per Capita Debt:	\$	\$19	\$9
General Obligation Debt over EAV:	0.00%	0.00%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$159,601	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$52	\$
Revenue Collected During FY 07:	\$	\$334,423	\$
Expenditures During FY 07:	\$	\$335,409	\$
Per Capita Revenue:	\$	\$100	\$
Per Capita Expenditures:	\$	\$102	\$
Operating Income (loss):	\$	-\$986	\$
Ratio of Retained Earnings to Expenditures:	0.00%	68.06%	0.00%
Ending Retained Earnings for FY 07:	\$	\$159,604	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Greene County**

Unit Code: **031/000/00** County: **GREENE**

Fiscal Year End: **11/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,497,150**

Equalized Assessed Valuation: **\$133,552,359**

Population: **14,581**

Employees:

Full Time: **1**

Part Time:

Salaries Paid: **\$2,541,179**

Blended Component Units

Number Submitted = 1

Greene County

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$4,614,739	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$316	\$327	\$294
Revenue Collected During FY 07:	\$6,979,334	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$6,654,336	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$479	\$454	\$445
Per Capita Expenditures:	\$456	\$425	\$412
Revenues over (under) Expenditures:	\$324,998	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	74.41%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$4,951,685	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$340	\$353	\$323

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$100,943	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$6,401,311	\$11,282,553	\$6,737,794

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$7,113,292	\$1,246,411
Per Capita Debt:	\$	\$97	\$39
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$30	\$
Revenue Collected During FY 07:	\$	\$2,146,394	\$
Expenditures During FY 07:	\$	\$2,166,648	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	0.00%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: Grundy County

Unit Code: 032/000/00

County: GRUNDY

Fiscal Year End:

11/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$157,007,258

Equalized Assessed Valuation:

\$1,914,308,860

Population:

46,500

Employees:

Full Time:

240

Part Time:

230

Salaries Paid:

\$1

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$10,745,960	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$231	\$327	\$294
Revenue Collected During FY 07:	\$23,976,013	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$24,145,944	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$516	\$454	\$445
Per Capita Expenditures:	\$519	\$425	\$412
Revenues over (under) Expenditures:	-\$169,931	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	43.80%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$10,576,029	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$227	\$353	\$323

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$2,168,973	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$8,407,055	\$11,282,553	\$6,737,794

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$4,645,000	\$7,113,292	\$1,246,411
Per Capita Debt:	\$100	\$97	\$39
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	-\$596,442	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	-\$13	\$30	\$
Revenue Collected During FY 07:	\$3,488,071	\$2,146,394	\$
Expenditures During FY 07:	\$2,911,694	\$2,166,648	\$
Per Capita Revenue:	\$75	\$39	\$
Per Capita Expenditures:	\$63	\$36	\$
Operating Income (loss):	\$576,377	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	-0.69%	117.27%	0.00%
Ending Retained Earnings for FY 07:	-\$20,065	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name: **Hamilton County**

Unit Code: **033/000/00**

County: **HAMILTON**

Fiscal Year End:

11/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$4,465,771

Equalized Assessed Valuation:

\$52,346,098

Population:

8,499

Employees:

Full Time:

34

Part Time:

6

Salaries Paid:

\$960,150

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$3,788,984	\$3,443,553	\$3,417,917
Per Capita Beginning Fund Balance:	\$446	\$961	\$475
Revenue Collected During FY 07:	\$4,820,006	\$3,931,969	\$3,328,646
Expenditures During FY 07:	\$4,538,750	\$3,867,460	\$3,512,653
Per Capita Revenue:	\$567	\$966	\$567
Per Capita Expenditures:	\$534	\$918	\$557
Revenues over (under) Expenditures:	\$281,256	\$64,509	\$187,854
Ratio of Fund Balance to Expenditures:	176.68%	108.52%	93.41%
Ending Fund Balance for FY 07:	\$8,018,922	\$3,800,302	\$3,304,459
Per Capita Ending Fund Balance:	\$944	\$1,056	\$513

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,096,201	\$288,996
Total Unrestricted Net Assets:	\$3,709,578	\$2,019,821	\$2,219,515

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$14,480	\$120,916	\$29,518
Per Capita Debt:	\$2	\$19	\$9
General Obligation Debt over EAV:	0.00%	0.00%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$159,601	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$52	\$
Revenue Collected During FY 07:	\$	\$334,423	\$
Expenditures During FY 07:	\$	\$335,409	\$
Per Capita Revenue:	\$	\$100	\$
Per Capita Expenditures:	\$	\$102	\$
Operating Income (loss):	\$	-\$986	\$
Ratio of Retained Earnings to Expenditures:	0.00%	68.06%	0.00%
Ending Retained Earnings for FY 07:	\$	\$159,604	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Hancock County**

Unit Code: **034/000/00**

County: **HANCOCK**

Fiscal Year End:

11/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$9,307,807

Equalized Assessed Valuation:

\$233,000,000

Population:

18,839

Employees:

Full Time:

120

Part Time:

35

Salaries Paid:

\$3,311,616

Blended Component Units

Number Submitted = 1

Hancock County Public Building Commission

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$3,270,672	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$174	\$327	\$294
Revenue Collected During FY 07:	\$6,355,363	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$6,502,727	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$337	\$454	\$445
Per Capita Expenditures:	\$345	\$425	\$412
Revenues over (under) Expenditures:	-\$147,364	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	51.60%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$3,355,308	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$178	\$353	\$323

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$3,728,472	\$11,282,553	\$6,737,794



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$226,184	\$7,113,292	\$1,246,411
Per Capita Debt:	\$12	\$97	\$39
General Obligation Debt over EAV:	0.04%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$108,987	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$6	\$30	\$
Revenue Collected During FY 07:	\$529,420	\$2,146,394	\$
Expenditures During FY 07:	\$546,862	\$2,166,648	\$
Per Capita Revenue:	\$28	\$39	\$
Per Capita Expenditures:	\$29	\$36	\$
Operating Income (loss):	-\$17,442	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	54.08%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$295,759	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$16	\$34	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name: **Hardin County**

Unit Code: **035/000/00** County: **HARDIN**

Fiscal Year End: **11/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,534,720**

Equalized Assessed Valuation: **\$25,990,342**

Population: **480**

Employees:

Full Time: **37**

Part Time: **24**

Salaries Paid: **\$1,157,242**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$2,992,800	\$3,443,553	\$3,417,917
Per Capita Beginning Fund Balance:	\$6,235	\$961	\$475
Revenue Collected During FY 07:	\$2,731,188	\$3,931,969	\$3,328,646
Expenditures During FY 07:	\$2,522,777	\$3,867,460	\$3,512,653
Per Capita Revenue:	\$5,690	\$966	\$567
Per Capita Expenditures:	\$5,256	\$918	\$557
Revenues over (under) Expenditures:	\$208,411	\$64,509	\$187,854
Ratio of Fund Balance to Expenditures:	130.26%	108.52%	93.41%
Ending Fund Balance for FY 07:	\$3,286,179	\$3,800,302	\$3,304,459
Per Capita Ending Fund Balance:	\$6,846	\$1,056	\$513

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,096,201	\$288,996
Total Unrestricted Net Assets:	\$2,267,158	\$2,019,821	\$2,219,515



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$18,075	\$120,916	\$29,518
Per Capita Debt:	\$38	\$19	\$9
General Obligation Debt over EAV:	0.00%	0.00%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$198,061	\$159,601	\$
Per Capita Beginning Retained Earnings for FY 07:	\$413	\$52	\$
Revenue Collected During FY 07:	\$334,720	\$334,423	\$
Expenditures During FY 07:	\$349,778	\$335,409	\$
Per Capita Revenue:	\$697	\$100	\$
Per Capita Expenditures:	\$729	\$102	\$
Operating Income (loss):	-\$15,058	-\$986	\$
Ratio of Retained Earnings to Expenditures:	52.32%	68.06%	0.00%
Ending Retained Earnings for FY 07:	\$183,003	\$159,604	\$
Per Capita Ending Retained Earnings:	\$381	\$50	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name: Henderson County

Unit Code: 036/000/00

County: HENDERSON

Fiscal Year End:

11/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$5,485,633

Equalized Assessed Valuation:

\$90,582,989

Population:

8,046

Employees:

Full Time:

68

Part Time:

29

Salaries Paid:

\$2,382,730

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$3,580,882	\$3,443,553	\$3,417,917
Per Capita Beginning Fund Balance:	\$445	\$961	\$475
Revenue Collected During FY 07:	\$5,403,670	\$3,931,969	\$3,328,646
Expenditures During FY 07:	\$5,286,255	\$3,867,460	\$3,512,653
Per Capita Revenue:	\$672	\$966	\$567
Per Capita Expenditures:	\$657	\$918	\$557
Revenues over (under) Expenditures:	\$117,415	\$64,509	\$187,854
Ratio of Fund Balance to Expenditures:	67.25%	108.52%	93.41%
Ending Fund Balance for FY 07:	\$3,554,778	\$3,800,302	\$3,304,459
Per Capita Ending Fund Balance:	\$442	\$1,056	\$513

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$288,996	\$1,096,201	\$288,996
Total Unrestricted Net Assets:	\$3,524,100	\$2,019,821	\$2,219,515



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$394,550	\$120,916	\$29,518
Per Capita Debt:	\$49	\$19	\$9
General Obligation Debt over EAV:	0.00%	0.00%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$159,601	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$52	\$
Revenue Collected During FY 07:	\$	\$334,423	\$
Expenditures During FY 07:	\$	\$335,409	\$
Per Capita Revenue:	\$	\$100	\$
Per Capita Expenditures:	\$	\$102	\$
Operating Income (loss):	\$	-\$986	\$
Ratio of Retained Earnings to Expenditures:	0.00%	68.06%	0.00%
Ending Retained Earnings for FY 07:	\$	\$159,604	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Henry County**

Unit Code: **037/000/00**

County: **HENRY**

Fiscal Year End:

11/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$27,953,521

Equalized Assessed Valuation:

\$659,700,212

Population:

51,020

Employees:

Full Time:

314

Part Time:

189

Salaries Paid:

\$12,175,591

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$16,856,835	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$330	\$327	\$294
Revenue Collected During FY 07:	\$22,811,118	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$20,688,375	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$447	\$454	\$445
Per Capita Expenditures:	\$405	\$425	\$412
Revenues over (under) Expenditures:	\$2,122,743	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	87.06%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$18,010,911	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$353	\$353	\$323

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,421,571	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$15,530,862	\$11,282,553	\$6,737,794

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$4,239,030	\$7,113,292	\$1,246,411
Per Capita Debt:	\$83	\$97	\$39
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$5,082,720	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$100	\$30	\$
Revenue Collected During FY 07:	\$4,316,264	\$2,146,394	\$
Expenditures During FY 07:	\$4,418,872	\$2,166,648	\$
Per Capita Revenue:	\$85	\$39	\$
Per Capita Expenditures:	\$87	\$36	\$
Operating Income (loss):	-\$102,608	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	123.59%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$5,461,114	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$107	\$34	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: Iroquois County

Unit Code: 038/000/00

County: IROQUOIS

Fiscal Year End:

11/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$18,816,265

Equalized Assessed Valuation:

\$375,598,552

Population:

31,334

Employees:

Full Time:

108

Part Time:

18

Salaries Paid:

\$4,323,430

Blended Component Units

Number Submitted = 2

FORD-IROQUOIS PUBLIC HEALTH DEPART

IROQUOIS EMERGENCY SERVICES BOARD

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$10,039,455	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$320	\$327	\$294
Revenue Collected During FY 07:	\$14,472,217	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$14,471,211	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$462	\$454	\$445
Per Capita Expenditures:	\$462	\$425	\$412
Revenues over (under) Expenditures:	\$1,006	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	69.96%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$10,124,504	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$323	\$353	\$323

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$9,176,141	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$909,622	\$11,282,553	\$6,737,794



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$7,113,292	\$1,246,411
Per Capita Debt:	\$	\$97	\$39
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,262,546	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$40	\$30	\$
Revenue Collected During FY 07:	\$524,058	\$2,146,394	\$
Expenditures During FY 07:	\$587,027	\$2,166,648	\$
Per Capita Revenue:	\$17	\$39	\$
Per Capita Expenditures:	\$19	\$36	\$
Operating Income (loss):	-\$62,969	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	190.03%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$1,115,534	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$36	\$34	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: Jackson County

Unit Code: 039/000/00

County: JACKSON

Fiscal Year End:

11/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$34,776,921

Equalized Assessed Valuation:

\$581,657,317

Population:

58,841

Employees:

Full Time:

419

Part Time:

79

Salaries Paid:

\$15,778,961

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$12,205,645	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$207	\$327	\$294
Revenue Collected During FY 07:	\$15,075,171	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$14,834,979	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$256	\$454	\$445
Per Capita Expenditures:	\$252	\$425	\$412
Revenues over (under) Expenditures:	\$240,192	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	83.35%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$12,364,941	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$210	\$353	\$323

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$12,157,438	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$21,579	\$11,282,553	\$6,737,794



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$510,936	\$7,113,292	\$1,246,411
Per Capita Debt:	\$9	\$97	\$39
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$5,291,060	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$90	\$30	\$
Revenue Collected During FY 07:	\$11,078,401	\$2,146,394	\$
Expenditures During FY 07:	\$10,606,773	\$2,166,648	\$
Per Capita Revenue:	\$188	\$39	\$
Per Capita Expenditures:	\$180	\$36	\$
Operating Income (loss):	\$471,628	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	51.37%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$5,449,125	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$93	\$34	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name: Jasper County

Unit Code: 040/000/00

County: JASPER

Fiscal Year End:

11/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$7,849,355

Equalized Assessed Valuation:

\$214,073,638

Population:

9,880

Employees:

Full Time:

84

Part Time:

30

Salaries Paid:

\$3,241,870

Blended Component Units

Number Submitted = 1

Health Department

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$4,753,519	\$3,443,553	\$3,417,917
Per Capita Beginning Fund Balance:	\$481	\$961	\$475
Revenue Collected During FY 07:	\$7,910,239	\$3,931,969	\$3,328,646
Expenditures During FY 07:	\$8,187,457	\$3,867,460	\$3,512,653
Per Capita Revenue:	\$801	\$966	\$567
Per Capita Expenditures:	\$829	\$918	\$557
Revenues over (under) Expenditures:	-\$277,218	\$64,509	\$187,854
Ratio of Fund Balance to Expenditures:	54.68%	108.52%	93.41%
Ending Fund Balance for FY 07:	\$4,476,751	\$3,800,302	\$3,304,459
Per Capita Ending Fund Balance:	\$453	\$1,056	\$513

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$3,837,122	\$1,096,201	\$288,996
Total Unrestricted Net Assets:	\$639,628	\$2,019,821	\$2,219,515



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$369,862	\$120,916	\$29,518
Per Capita Debt:	\$37	\$19	\$9
General Obligation Debt over EAV:	0.00%	0.00%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$929,938	\$159,601	\$
Per Capita Beginning Retained Earnings for FY 07:	\$94	\$52	\$
Revenue Collected During FY 07:	\$1,471,627	\$334,423	\$
Expenditures During FY 07:	\$1,458,819	\$335,409	\$
Per Capita Revenue:	\$149	\$100	\$
Per Capita Expenditures:	\$148	\$102	\$
Operating Income (loss):	\$12,808	-\$986	\$
Ratio of Retained Earnings to Expenditures:	64.62%	68.06%	0.00%
Ending Retained Earnings for FY 07:	\$942,746	\$159,604	\$
Per Capita Ending Retained Earnings:	\$95	\$50	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Jefferson County**

Unit Code: **041/000/00**

County: **JEFFERSON**

Fiscal Year End:

11/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$14,304,328

Equalized Assessed Valuation:

\$438,496,676

Population:

40,389

Employees:

Full Time:

159

Part Time:

10

Salaries Paid:

\$5,465,984

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$4,148,059	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$103	\$327	\$294
Revenue Collected During FY 07:	\$16,542,853	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$13,451,829	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$410	\$454	\$445
Per Capita Expenditures:	\$333	\$425	\$412
Revenues over (under) Expenditures:	\$3,091,024	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	55.64%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$7,485,026	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$185	\$353	\$323

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,114,148	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$1,382,700	\$11,282,553	\$6,737,794

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$16,437,893	\$7,113,292	\$1,246,411
Per Capita Debt:	\$407	\$97	\$39
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$30	\$
Revenue Collected During FY 07:	\$	\$2,146,394	\$
Expenditures During FY 07:	\$	\$2,166,648	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	0.00%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Jersey County**

Unit Code: **042/000/00**

County: **JERSEY**

Fiscal Year End:

11/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$11,533,322

Equalized Assessed Valuation:

\$282,578,257

Population:

22,628

Employees:

Full Time:

70

Part Time:

19

Salaries Paid:

\$3,040,790

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$9,017,598	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$399	\$327	\$294
Revenue Collected During FY 07:	\$7,824,850	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$8,058,713	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$346	\$454	\$445
Per Capita Expenditures:	\$356	\$425	\$412
Revenues over (under) Expenditures:	-\$233,863	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	109.00%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$8,783,735	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$388	\$353	\$323

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$7,952,054	\$11,282,553	\$6,737,794

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$1,260,000	\$7,113,292	\$1,246,411
Per Capita Debt:	\$56	\$97	\$39
General Obligation Debt over EAV:	0.45%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$30	\$
Revenue Collected During FY 07:	\$	\$2,146,394	\$
Expenditures During FY 07:	\$	\$2,166,648	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	0.00%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: Jo Daviess County

Unit Code: 043/000/00

County: JO DAVIESS

Fiscal Year End:

11/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$18,491,351

Equalized Assessed Valuation:

\$660,401,148

Population:

22,580

Employees:

Full Time:

117

Part Time:

28

Salaries Paid:

\$4,956,594

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$10,335,571	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$458	\$327	\$294
Revenue Collected During FY 07:	\$13,449,095	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$12,663,808	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$596	\$454	\$445
Per Capita Expenditures:	\$561	\$425	\$412
Revenues over (under) Expenditures:	\$785,287	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	88.26%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$11,177,608	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$495	\$353	\$323

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$2,486,565	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$8,775,049	\$11,282,553	\$6,737,794



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$43,759	\$7,113,292	\$1,246,411
Per Capita Debt:	\$2	\$97	\$39
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$30	\$
Revenue Collected During FY 07:	\$	\$2,146,394	\$
Expenditures During FY 07:	\$	\$2,166,648	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	0.00%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Johnson County**

Unit Code: **044/000/00**

County: **JOHNSON**

Fiscal Year End:

11/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$7,551,425

Equalized Assessed Valuation:

\$87,628,986

Population:

13,360

Employees:

Full Time:

74

Part Time:

35

Salaries Paid:

\$2,111,098

Blended Component Units

Fiscal Indicators

General and Special Funds

Beginning Fund Balance for FY 07:

Amounts

\$7,113,047

Averages

\$15,462,491

Medians

\$8,750,408

Per Capita Beginning Fund Balance:

\$532

\$327

\$294

Revenue Collected During FY 07:

\$7,060,706

\$22,070,492

\$13,730,166

Expenditures During FY 07:

\$6,636,411

\$20,460,355

\$12,726,546

Per Capita Revenue:

\$528

\$454

\$445

Per Capita Expenditures:

\$497

\$425

\$412

Revenues over (under) Expenditures:

\$424,295

\$1,610,137

\$631,174

Ratio of Fund Balance to Expenditures:

118.04%

83.71%

77.59%

Ending Fund Balance for FY 07:

\$7,833,524

\$16,652,959

\$9,588,194

Per Capita Ending Fund Balance:

\$586

\$353

\$323

Equity

Amounts

Total Reserved Funds:

\$

\$

\$

Total Unreserved Funds:

\$

\$

\$

Net Assets

Amounts

Total Restricted Net Assets:

\$4,574,684

\$5,194,120

\$1,330,844

Total Unrestricted Net Assets:

\$1,832,382

\$11,282,553

\$6,737,794

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$2,901,419	\$7,113,292	\$1,246,411
Per Capita Debt:	\$217	\$97	\$39
General Obligation Debt over EAV:	2.37%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$74,913	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$6	\$30	\$
Revenue Collected During FY 07:	\$267,512	\$2,146,394	\$
Expenditures During FY 07:	\$275,694	\$2,166,648	\$
Per Capita Revenue:	\$20	\$39	\$
Per Capita Expenditures:	\$21	\$36	\$
Operating Income (loss):	-\$8,182	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	31.89%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$87,931	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$7	\$34	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Greater Than 275,000

Local Government Profile

Unit Name: Kane County

Unit Code: 045/000/00

County: KANE

Fiscal Year End:

11/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$342,462,956

Equalized Assessed Valuation:

\$14,785,844,930

Population:

505,000

Employees:

Full Time:

1,304

Part Time:

85

Salaries Paid:

\$58,759,618

Blended Component Units

Number Submitted = 1

Forest Preserve Dist

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$113,047,635	\$138,700,131	\$111,775,298
Per Capita Beginning Fund Balance:	\$224	\$259	\$259
Revenue Collected During FY 07:	\$156,323,722	\$225,466,664	\$209,670,762
Expenditures During FY 07:	\$144,141,470	\$214,629,160	\$189,407,844
Per Capita Revenue:	\$310	\$408	\$408
Per Capita Expenditures:	\$285	\$384	\$388
Revenues over (under) Expenditures:	\$12,182,252	\$10,837,500	\$13,298,776
Ratio of Fund Balance to Expenditures:	80.84%	69.84%	70.28%
Ending Fund Balance for FY 07:	\$116,522,973	\$144,734,643	\$129,395,249
Per Capita Ending Fund Balance:	\$231	\$271	\$253

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$149,522,627	\$69,944,191	\$61,728,639
Total Unrestricted Net Assets:	\$128,062,437	\$110,177,547	\$93,570,821

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$366,528,760	\$256,016,600	\$274,646,639
Per Capita Debt:	\$726	\$478	\$393
General Obligation Debt over EAV:	2.15%	0.85%	0.59%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$38,041,216	\$74,348,456	\$28,853,791
Per Capita Beginning Retained Earnings for FY 07:	\$75	\$113	\$69
Revenue Collected During FY 07:	\$2,396,620	\$22,173,851	\$15,835,722
Expenditures During FY 07:	\$1,262,187	\$21,073,856	\$15,393,308
Per Capita Revenue:	\$5	\$39	\$54
Per Capita Expenditures:	\$2	\$37	\$48
Operating Income (loss):	\$1,134,433	\$1,099,995	\$1,392,696
Ratio of Retained Earnings to Expenditures:	2847.66%	662.02%	185.53%
Ending Retained Earnings for FY 07:	\$35,942,778	\$75,194,229	\$29,338,219
Per Capita Ending Retained Earnings:	\$71	\$115	\$72

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Kankakee County**

Unit Code: **046/000/00**

County: **KANKAKEE**

Fiscal Year End:

11/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$70,285,217

Equalized Assessed Valuation:

\$2,040,783,176

Population:

110,705

Employees:

Full Time:

533

Part Time:

123

Salaries Paid:

\$22,417,916

Blended Component Units

Number Submitted = 3

911 System Fee

Health Department

Veterans Administration Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$25,824,279	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$233	\$327	\$294
Revenue Collected During FY 07:	\$50,602,826	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$51,435,799	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$457	\$454	\$445
Per Capita Expenditures:	\$465	\$425	\$412
Revenues over (under) Expenditures:	-\$832,973	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	49.39%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$25,403,478	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$229	\$353	\$323

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$20,595,413	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$3,470,821	\$11,282,553	\$6,737,794



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$29,070,796	\$7,113,292	\$1,246,411
Per Capita Debt:	\$263	\$97	\$39
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$4,689,906	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$42	\$30	\$
Revenue Collected During FY 07:	\$2,852,995	\$2,146,394	\$
Expenditures During FY 07:	\$2,656,767	\$2,166,648	\$
Per Capita Revenue:	\$26	\$39	\$
Per Capita Expenditures:	\$24	\$36	\$
Operating Income (loss):	\$196,228	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	184.17%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$4,893,073	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$44	\$34	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Kendall County**

Unit Code: **047/000/00**

County: **KENDALL**

Fiscal Year End:

11/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$43,711,091

Equalized Assessed Valuation:

\$2,867,000,000

Population:

88,158

Employees:

Full Time:

170

Part Time:

20

Salaries Paid:

\$14,324,182

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$21,921,151	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$249	\$327	\$294
Revenue Collected During FY 07:	\$43,706,236	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$36,340,618	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$496	\$454	\$445
Per Capita Expenditures:	\$412	\$425	\$412
Revenues over (under) Expenditures:	\$7,365,618	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	76.93%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$27,958,642	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$317	\$353	\$323

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$15,420,945	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$23,617,931	\$11,282,553	\$6,737,794



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$21,342,158	\$7,113,292	\$1,246,411
Per Capita Debt:	\$242	\$97	\$39
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$30	\$
Revenue Collected During FY 07:	\$	\$2,146,394	\$
Expenditures During FY 07:	\$	\$2,166,648	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	0.00%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Knox County**

Unit Code: **048/000/00**

County: **KNOX**

Fiscal Year End:

11/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$38,701,305

Equalized Assessed Valuation:

\$613,404,611

Population:

53,884

Employees:

Full Time:

338

Part Time:

71

Salaries Paid:

\$12,334,974

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$14,150,092	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$263	\$327	\$294
Revenue Collected During FY 07:	\$18,627,568	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$18,716,532	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$346	\$454	\$445
Per Capita Expenditures:	\$347	\$425	\$412
Revenues over (under) Expenditures:	-\$88,964	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	71.79%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$13,435,791	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$249	\$353	\$323

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,791,237	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$12,382,659	\$11,282,553	\$6,737,794



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$10,457,974	\$7,113,292	\$1,246,411
Per Capita Debt:	\$194	\$97	\$39
General Obligation Debt over EAV:	1.32%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$14,393,553	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$267	\$30	\$
Revenue Collected During FY 07:	\$10,769,383	\$2,146,394	\$
Expenditures During FY 07:	\$9,203,674	\$2,166,648	\$
Per Capita Revenue:	\$200	\$39	\$
Per Capita Expenditures:	\$171	\$36	\$
Operating Income (loss):	\$1,565,709	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	180.80%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$16,640,049	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$309	\$34	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Greater Than 275,000

Local Government Profile

Unit Name: Lake County

Unit Code: 049/000/00

County: Lake

Fiscal Year End:

11/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$609,653,170

Equalized Assessed Valuation:

\$29,368,109,714

Population:

725,913

Employees:

Full Time:

2,619

Part Time:

125

Salaries Paid:

\$152,982,210

Blended Component Units

Number Submitted = 2

ETSB

Forest Preserve District

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$251,978,007	\$138,700,131	\$111,775,298
Per Capita Beginning Fund Balance:	\$347	\$259	\$259
Revenue Collected During FY 07:	\$353,792,910	\$225,466,664	\$209,670,762
Expenditures During FY 07:	\$339,377,611	\$214,629,160	\$189,407,844
Per Capita Revenue:	\$487	\$408	\$408
Per Capita Expenditures:	\$468	\$384	\$388
Revenues over (under) Expenditures:	\$14,415,299	\$10,837,500	\$13,298,776
Ratio of Fund Balance to Expenditures:	78.41%	69.84%	70.28%
Ending Fund Balance for FY 07:	\$266,110,009	\$144,734,643	\$129,395,249
Per Capita Ending Fund Balance:	\$367	\$271	\$253

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$73,944,579	\$69,944,191	\$61,728,639
Total Unrestricted Net Assets:	\$221,412,755	\$110,177,547	\$93,570,821



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$268,579,358	\$256,016,600	\$274,646,639
Per Capita Debt:	\$370	\$478	\$393
General Obligation Debt over EAV:	0.73%	0.85%	0.59%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$272,143,001	\$74,348,456	\$28,853,791
Per Capita Beginning Retained Earnings for FY 07:	\$375	\$113	\$69
Revenue Collected During FY 07:	\$44,465,949	\$22,173,851	\$15,835,722
Expenditures During FY 07:	\$41,536,201	\$21,073,856	\$15,393,308
Per Capita Revenue:	\$61	\$39	\$54
Per Capita Expenditures:	\$57	\$37	\$48
Operating Income (loss):	\$2,929,748	\$1,099,995	\$1,392,696
Ratio of Retained Earnings to Expenditures:	662.88%	662.02%	185.53%
Ending Retained Earnings for FY 07:	\$275,335,791	\$75,194,229	\$29,338,219
Per Capita Ending Retained Earnings:	\$379	\$115	\$72

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Lasalle County**

Unit Code: **050/000/00** County: **LASALLE**

Fiscal Year End: **11/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$71,670,354**

Equalized Assessed Valuation: **\$2,004,966,064**

Population: **113,065**

Employees:

Full Time: **530**

Part Time: **10**

Salaries Paid: **\$19,246,340**

Blended Component Units

Number Submitted = 1
Self-Insurance Trust

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$31,474,569	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$278	\$327	\$294
Revenue Collected During FY 07:	\$60,778,640	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$49,444,737	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$538	\$454	\$445
Per Capita Expenditures:	\$437	\$425	\$412
Revenues over (under) Expenditures:	\$11,333,903	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	77.24%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$38,192,127	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$338	\$353	\$323

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$8,533,515	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$31,266,534	\$11,282,553	\$6,737,794

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$11,124,388	\$7,113,292	\$1,246,411
Per Capita Debt:	\$98	\$97	\$39
General Obligation Debt over EAV:	0.49%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$83,520	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$1	\$30	\$
Revenue Collected During FY 07:	\$6,040,050	\$2,146,394	\$
Expenditures During FY 07:	\$5,577,427	\$2,166,648	\$
Per Capita Revenue:	\$53	\$39	\$
Per Capita Expenditures:	\$49	\$36	\$
Operating Income (loss):	\$462,623	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	9.79%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$546,143	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$5	\$34	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Lawrence County**

Unit Code: **051/000/00**

County: **LAWRENCE**

Fiscal Year End:

11/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$5,013,406

Equalized Assessed Valuation:

\$98,257,303

Population:

15,887

Employees:

Full Time:

46

Part Time:

15

Salaries Paid:

\$1,630,662

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$4,692,255	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$295	\$327	\$294
Revenue Collected During FY 07:	\$6,280,592	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$5,616,260	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$395	\$454	\$445
Per Capita Expenditures:	\$354	\$425	\$412
Revenues over (under) Expenditures:	\$664,332	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	95.38%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$5,356,587	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$337	\$353	\$323

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$601,727	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$4,735,457	\$11,282,553	\$6,737,794



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$847,765	\$7,113,292	\$1,246,411
Per Capita Debt:	\$53	\$97	\$39
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$392,155	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$25	\$30	\$
Revenue Collected During FY 07:	\$256,181	\$2,146,394	\$
Expenditures During FY 07:	\$226,269	\$2,166,648	\$
Per Capita Revenue:	\$16	\$39	\$
Per Capita Expenditures:	\$14	\$36	\$
Operating Income (loss):	\$29,912	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	186.53%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$422,067	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$27	\$34	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: Lee County

Unit Code: 052/000/00

County: LEE

Fiscal Year End:

11/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$17,369,831

Equalized Assessed Valuation:

\$571,561,610

Population:

35,701

Employees:

Full Time:

150

Part Time:

39

Salaries Paid:

\$6,450,413

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$7,791,408	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$218	\$327	\$294
Revenue Collected During FY 07:	\$15,368,016	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$13,736,955	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$430	\$454	\$445
Per Capita Expenditures:	\$385	\$425	\$412
Revenues over (under) Expenditures:	\$1,631,061	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	63.49%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$8,721,575	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$244	\$353	\$323

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$9,439,746	\$11,282,553	\$6,737,794



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$1,237,279	\$7,113,292	\$1,246,411
Per Capita Debt:	\$35	\$97	\$39
General Obligation Debt over EAV:	0.09%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$30	\$
Revenue Collected During FY 07:	\$	\$2,146,394	\$
Expenditures During FY 07:	\$	\$2,166,648	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	0.00%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: Livingston County

Unit Code: 053/000/00

County: LIVINGSTON

Fiscal Year End:

11/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$25,982,025

Equalized Assessed Valuation:

\$532,951,044

Population:

38,658

Employees:

Full Time:

246

Part Time:

104

Salaries Paid:

\$8,739,628

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$22,503,759	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$582	\$327	\$294
Revenue Collected During FY 07:	\$21,413,517	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$16,544,647	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$554	\$454	\$445
Per Capita Expenditures:	\$428	\$425	\$412
Revenues over (under) Expenditures:	\$4,868,870	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	162.90%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$26,951,952	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$697	\$353	\$323

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$50,532,974	\$11,282,553	\$6,737,794

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$1,215,401	\$7,113,292	\$1,246,411
Per Capita Debt:	\$31	\$97	\$39
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,550,606	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$40	\$30	\$
Revenue Collected During FY 07:	\$4,571,551	\$2,146,394	\$
Expenditures During FY 07:	\$5,224,600	\$2,166,648	\$
Per Capita Revenue:	\$118	\$39	\$
Per Capita Expenditures:	\$135	\$36	\$
Operating Income (loss):	-\$653,049	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	36.54%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$1,908,860	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$49	\$34	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Logan County**

Unit Code: **054/000/00**

County: **LOGAN**

Fiscal Year End:

11/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$13,501,591

Equalized Assessed Valuation:

\$385,727,985

Population:

31,183

Employees:

Full Time:

185

Part Time:

63

Salaries Paid:

\$5,246,583

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$10,476,491	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$336	\$327	\$294
Revenue Collected During FY 07:	\$14,054,062	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$13,934,328	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$451	\$454	\$445
Per Capita Expenditures:	\$447	\$425	\$412
Revenues over (under) Expenditures:	\$119,734	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	76.64%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$10,679,797	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$342	\$353	\$323

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,087,198	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$1,728,625	\$11,282,553	\$6,737,794

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$1,255,543	\$7,113,292	\$1,246,411
Per Capita Debt:	\$40	\$97	\$39
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$30	\$
Revenue Collected During FY 07:	\$	\$2,146,394	\$
Expenditures During FY 07:	\$	\$2,166,648	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	0.00%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Macon County**

Unit Code: **055/000/00**

County: **MACON**

Fiscal Year End:

11/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$59,346,784

Equalized Assessed Valuation:

\$1,449,411,746

Population:

109,309

Employees:

Full Time:

510

Part Time:

61

Salaries Paid:

\$19,686,451

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$34,680,515	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$317	\$327	\$294
Revenue Collected During FY 07:	\$47,012,343	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$46,168,334	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$430	\$454	\$445
Per Capita Expenditures:	\$422	\$425	\$412
Revenues over (under) Expenditures:	\$844,009	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	76.52%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$35,329,524	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$323	\$353	\$323

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$106,493	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$34,603,813	\$11,282,553	\$6,737,794



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$1,052,002	\$7,113,292	\$1,246,411
Per Capita Debt:	\$10	\$97	\$39
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$30	\$
Revenue Collected During FY 07:	\$	\$2,146,394	\$
Expenditures During FY 07:	\$	\$2,166,648	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	0.00%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Macoupin County**

Unit Code: **056/000/00**

County: **MACOUPIN**

Fiscal Year End:

8/31/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$22,964,645

Equalized Assessed Valuation:

\$488,836,828

Population:

49,019

Employees:

Full Time:

167

Part Time:

65

Salaries Paid:

\$4,408,164

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$11,419,352	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$233	\$327	\$294
Revenue Collected During FY 07:	\$19,498,386	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$16,625,074	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$398	\$454	\$445
Per Capita Expenditures:	\$339	\$425	\$412
Revenues over (under) Expenditures:	\$2,873,312	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	85.97%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$14,292,664	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$292	\$353	\$323

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$14,292,664	\$11,282,553	\$6,737,794

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$90,570	\$7,113,292	\$1,246,411
Per Capita Debt:	\$2	\$97	\$39
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$30	\$
Revenue Collected During FY 07:	\$	\$2,146,394	\$
Expenditures During FY 07:	\$	\$2,166,648	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	0.00%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Madison County**

Unit Code: **057/000/00**

County: **MADISON**

Fiscal Year End:

11/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$94,993,087

Equalized Assessed Valuation:

\$4,079,638,308

Population:

265,704

Employees:

Full Time:

924

Part Time:

177

Salaries Paid:

\$42,862,967

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$77,764,499	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$293	\$327	\$294
Revenue Collected During FY 07:	\$99,047,274	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$92,411,996	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$373	\$454	\$445
Per Capita Expenditures:	\$348	\$425	\$412
Revenues over (under) Expenditures:	\$6,635,278	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	91.26%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$84,337,883	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$317	\$353	\$323

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,742,147	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$94,509,381	\$11,282,553	\$6,737,794



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$2,305,000	\$7,113,292	\$1,246,411
Per Capita Debt:	\$9	\$97	\$39
General Obligation Debt over EAV:	0.06%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$22,067,493	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$83	\$30	\$
Revenue Collected During FY 07:	\$2,198,242	\$2,146,394	\$
Expenditures During FY 07:	\$2,252,988	\$2,166,648	\$
Per Capita Revenue:	\$8	\$39	\$
Per Capita Expenditures:	\$8	\$36	\$
Operating Income (loss):	-\$54,746	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	994.77%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$22,412,036	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$84	\$34	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Marshall County**

Unit Code: **059/000/00**

County: **MARSHALL**

Fiscal Year End:

11/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$5,660,170

Equalized Assessed Valuation:

\$189,994,390

Population:

13,003

Employees:

Full Time:

40

Part Time:

26

Salaries Paid:

\$1,891,692

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$4,538,493	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$349	\$327	\$294
Revenue Collected During FY 07:	\$6,635,032	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$6,007,296	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$510	\$454	\$445
Per Capita Expenditures:	\$462	\$425	\$412
Revenues over (under) Expenditures:	\$627,736	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	91.12%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$5,473,729	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$421	\$353	\$323

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$5,348,789	\$11,282,553	\$6,737,794



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$574,192	\$7,113,292	\$1,246,411
Per Capita Debt:	\$44	\$97	\$39
General Obligation Debt over EAV:	0.07%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$30	\$
Revenue Collected During FY 07:	\$	\$2,146,394	\$
Expenditures During FY 07:	\$	\$2,166,648	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	0.00%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Mason County**

Unit Code: **060/000/00**

County: **MASON**

Fiscal Year End:

11/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$8,106,310

Equalized Assessed Valuation:

\$163,940,824

Population:

15,985

Employees:

Full Time:

67

Part Time:

127

Salaries Paid:

\$2,914,174

Blended Component Units

Number Submitted = 1

Public Building Commission

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$7,793,958	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$488	\$327	\$294
Revenue Collected During FY 07:	\$8,867,216	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$8,433,092	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$555	\$454	\$445
Per Capita Expenditures:	\$528	\$425	\$412
Revenues over (under) Expenditures:	\$434,124	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	97.57%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$8,228,082	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$515	\$353	\$323

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,191,173	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$6,909,772	\$11,282,553	\$6,737,794



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$174,541	\$7,113,292	\$1,246,411
Per Capita Debt:	\$11	\$97	\$39
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$903,648	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$57	\$30	\$
Revenue Collected During FY 07:	\$190,781	\$2,146,394	\$
Expenditures During FY 07:	\$224,979	\$2,166,648	\$
Per Capita Revenue:	\$12	\$39	\$
Per Capita Expenditures:	\$14	\$36	\$
Operating Income (loss):	-\$34,198	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	386.46%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$869,450	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$54	\$34	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Massac County**

Unit Code: **061/000/00** County: **MASSAC**

Fiscal Year End: **12/31/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$18,490,628**

Equalized Assessed Valuation: **\$152,326,397**

Population: **15,000**

Employees:

Full Time: **94**

Part Time: **2**

Salaries Paid: **\$2,682,238**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$6,249,098	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$417	\$327	\$294
Revenue Collected During FY 07:	\$7,690,052	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$6,847,538	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$513	\$454	\$445
Per Capita Expenditures:	\$457	\$425	\$412
Revenues over (under) Expenditures:	\$842,514	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	103.56%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$7,091,612	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$473	\$353	\$323

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$2,935	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$6,928,363	\$11,282,553	\$6,737,794



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$355,278	\$7,113,292	\$1,246,411
Per Capita Debt:	\$24	\$97	\$39
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$30	\$
Revenue Collected During FY 07:	\$	\$2,146,394	\$
Expenditures During FY 07:	\$	\$2,166,648	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	0.00%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Mc Donough County**

Unit Code: **062/000/00**

County: **MCDONOUGH**

Fiscal Year End:

11/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$16,940,456

Equalized Assessed Valuation:

\$291,123,997

Population:

32,913

Employees:

Full Time:

232

Part Time:

67

Salaries Paid:

\$8,019,100

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$8,126,252	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$247	\$327	\$294
Revenue Collected During FY 07:	\$14,011,237	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$13,481,794	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$426	\$454	\$445
Per Capita Expenditures:	\$410	\$425	\$412
Revenues over (under) Expenditures:	\$529,443	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	64.08%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$8,639,318	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$262	\$353	\$323

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,096,311	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$6,847,886	\$11,282,553	\$6,737,794



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$1,082,580	\$7,113,292	\$1,246,411
Per Capita Debt:	\$33	\$97	\$39
General Obligation Debt over EAV:	0.08%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$4,184,043	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$127	\$30	\$
Revenue Collected During FY 07:	\$5,979,249	\$2,146,394	\$
Expenditures During FY 07:	\$5,873,055	\$2,166,648	\$
Per Capita Revenue:	\$182	\$39	\$
Per Capita Expenditures:	\$178	\$36	\$
Operating Income (loss):	\$106,194	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	75.18%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$4,415,149	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$134	\$34	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Greater Than 275,000

Local Government Profile

Unit Name: **Mc Henry County**

Unit Code: **063/000/00**

County: **MCHENRY**

Fiscal Year End:

11/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$243,365,629

Equalized Assessed Valuation:

\$9,423,490,174

Population:

315,943

Employees:

Full Time:

1,132

Part Time:

127

Salaries Paid:

\$52,954,747

Blended Component Units

Number Submitted = 1

McHenry County Public Building Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$109,963,861	\$138,700,131	\$111,775,298
Per Capita Beginning Fund Balance:	\$348	\$259	\$259
Revenue Collected During FY 07:	\$134,393,108	\$225,466,664	\$209,670,762
Expenditures During FY 07:	\$135,106,442	\$214,629,160	\$189,407,844
Per Capita Revenue:	\$425	\$408	\$408
Per Capita Expenditures:	\$428	\$384	\$388
Revenues over (under) Expenditures:	-\$713,334	\$10,837,500	\$13,298,776
Ratio of Fund Balance to Expenditures:	92.07%	69.84%	70.28%
Ending Fund Balance for FY 07:	\$124,397,897	\$144,734,643	\$129,395,249
Per Capita Ending Fund Balance:	\$394	\$271	\$253

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$83,884,874	\$69,944,191	\$61,728,639
Total Unrestricted Net Assets:	\$50,060,006	\$110,177,547	\$93,570,821



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$103,533,143	\$256,016,600	\$274,646,639
Per Capita Debt:	\$328	\$478	\$393
General Obligation Debt over EAV:	0.99%	0.85%	0.59%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$19,666,366	\$74,348,456	\$28,853,791
Per Capita Beginning Retained Earnings for FY 07:	\$62	\$113	\$69
Revenue Collected During FY 07:	\$15,656,764	\$22,173,851	\$15,835,722
Expenditures During FY 07:	\$12,589,471	\$21,073,856	\$15,393,308
Per Capita Revenue:	\$50	\$39	\$54
Per Capita Expenditures:	\$40	\$37	\$48
Operating Income (loss):	\$3,067,293	\$1,099,995	\$1,392,696
Ratio of Retained Earnings to Expenditures:	180.58%	662.02%	185.53%
Ending Retained Earnings for FY 07:	\$22,733,659	\$75,194,229	\$29,338,219
Per Capita Ending Retained Earnings:	\$72	\$115	\$72

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Mc Lean County**

Unit Code: **064/000/00**

County: **MCLEAN**

Fiscal Year End:

12/31/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$87,985,283

Equalized Assessed Valuation:

\$3,071,283,531

Population:

161,202

Employees:

Full Time:

793

Part Time:

177

Salaries Paid:

\$32,335,582

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$27,949,063	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$173	\$327	\$294
Revenue Collected During FY 07:	\$73,132,414	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$73,859,255	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$454	\$454	\$445
Per Capita Expenditures:	\$458	\$425	\$412
Revenues over (under) Expenditures:	-\$726,841	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	35.96%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$26,556,221	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$165	\$353	\$323

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$12,812,304	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$12,737,371	\$11,282,553	\$6,737,794

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$38,968,295	\$7,113,292	\$1,246,411
Per Capita Debt:	\$242	\$97	\$39
General Obligation Debt over EAV:	0.07%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$7,062,212	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$44	\$30	\$
Revenue Collected During FY 07:	\$9,405,942	\$2,146,394	\$
Expenditures During FY 07:	\$8,729,463	\$2,166,648	\$
Per Capita Revenue:	\$58	\$39	\$
Per Capita Expenditures:	\$54	\$36	\$
Operating Income (loss):	\$676,479	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	96.80%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$8,450,157	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$52	\$34	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Menard County**

Unit Code: **065/000/00**

County: **MENARD**

Fiscal Year End:

11/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$13,478,550

Equalized Assessed Valuation:

\$197,136,455

Population:

12,486

Employees:

Full Time:

187

Part Time:

64

Salaries Paid:

\$5,503,669

Blended Component Units

Number Submitted = 1

Menard County Health Department

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$5,314,533	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$426	\$327	\$294
Revenue Collected During FY 07:	\$6,941,328	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$6,791,811	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$556	\$454	\$445
Per Capita Expenditures:	\$544	\$425	\$412
Revenues over (under) Expenditures:	\$149,517	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	81.33%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$5,524,050	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$442	\$353	\$323

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$3,621,386	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$1,830,035	\$11,282,553	\$6,737,794



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$266,308	\$7,113,292	\$1,246,411
Per Capita Debt:	\$21	\$97	\$39
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$4,152,014	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$333	\$30	\$
Revenue Collected During FY 07:	\$5,630,664	\$2,146,394	\$
Expenditures During FY 07:	\$4,461,790	\$2,166,648	\$
Per Capita Revenue:	\$451	\$39	\$
Per Capita Expenditures:	\$357	\$36	\$
Operating Income (loss):	\$1,168,874	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	117.91%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$5,260,888	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$421	\$34	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Mercer County**

Unit Code: **066/000/00** County: **MERCER**

Fiscal Year End: **11/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$9,722,274**

Equalized Assessed Valuation: **\$198,958,818**

Population: **16,975**

Employees:

Full Time: **82**

Part Time: **15**

Salaries Paid: **\$3,466,636**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$4,463,470	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$263	\$327	\$294
Revenue Collected During FY 07:	\$9,784,956	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$9,627,198	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$576	\$454	\$445
Per Capita Expenditures:	\$567	\$425	\$412
Revenues over (under) Expenditures:	\$157,758	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	47.75%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$4,596,757	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$271	\$353	\$323

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$9,781	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$5,143,807	\$11,282,553	\$6,737,794



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$197,126	\$7,113,292	\$1,246,411
Per Capita Debt:	\$12	\$97	\$39
General Obligation Debt over EAV:	0.02%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$30	\$
Revenue Collected During FY 07:	\$	\$2,146,394	\$
Expenditures During FY 07:	\$	\$2,166,648	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	0.00%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Monroe County**

Unit Code: **067/000/00**

County: **Monroe**

Fiscal Year End:

11/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$26,704,680

Equalized Assessed Valuation:

\$662,090,916

Population:

27,619

Employees:

Full Time:

208

Part Time:

106

Salaries Paid:

\$8,485,607

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$8,114,435	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$294	\$327	\$294
Revenue Collected During FY 07:	\$11,854,836	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$11,339,903	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$429	\$454	\$445
Per Capita Expenditures:	\$411	\$425	\$412
Revenues over (under) Expenditures:	\$514,933	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	73.95%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$8,386,359	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$304	\$353	\$323

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,843,097	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$5,959,252	\$11,282,553	\$6,737,794



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$24,243,900	\$7,113,292	\$1,246,411
Per Capita Debt:	\$878	\$97	\$39
General Obligation Debt over EAV:	3.09%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$5,461,246	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$198	\$30	\$
Revenue Collected During FY 07:	\$11,265,426	\$2,146,394	\$
Expenditures During FY 07:	\$9,889,219	\$2,166,648	\$
Per Capita Revenue:	\$408	\$39	\$
Per Capita Expenditures:	\$358	\$36	\$
Operating Income (loss):	\$1,376,207	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	52.75%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$5,216,763	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$189	\$34	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Montgomery County**

Unit Code: **068/000/00**

County: **MONTGOME**

Fiscal Year End:

11/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$19,055,790

Equalized Assessed Valuation:

\$325,357,955

Population:

30,600

Employees:

Full Time:

159

Part Time:

33

Salaries Paid:

\$5,410,222

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$11,841,608	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$387	\$327	\$294
Revenue Collected During FY 07:	\$17,321,109	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$14,559,623	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$566	\$454	\$445
Per Capita Expenditures:	\$476	\$425	\$412
Revenues over (under) Expenditures:	\$2,761,486	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	100.30%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$14,603,094	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$477	\$353	\$323

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$17,643,094	\$11,282,553	\$6,737,794

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$370,830	\$7,113,292	\$1,246,411
Per Capita Debt:	\$12	\$97	\$39
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$30	\$
Revenue Collected During FY 07:	\$	\$2,146,394	\$
Expenditures During FY 07:	\$	\$2,166,648	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	0.00%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Morgan County**

Unit Code: **069/000/00**

County: **MORGAN**

Fiscal Year End:

8/31/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$19,273,528

Equalized Assessed Valuation:

\$432,116,060

Population:

36,616

Employees:

Full Time:

158

Part Time:

10

Salaries Paid:

\$5,090,691

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$12,128,991	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$331	\$327	\$294
Revenue Collected During FY 07:	\$15,447,550	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$15,717,597	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$422	\$454	\$445
Per Capita Expenditures:	\$429	\$425	\$412
Revenues over (under) Expenditures:	-\$270,047	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	75.45%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$11,858,944	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$324	\$353	\$323

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,133,949	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$3,362,968	\$11,282,553	\$6,737,794



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$7,113,292	\$1,246,411
Per Capita Debt:	\$	\$97	\$39
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$30	\$
Revenue Collected During FY 07:	\$	\$2,146,394	\$
Expenditures During FY 07:	\$	\$2,166,648	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	0.00%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Moultrie County**

Unit Code: **070/000/00**

County: **MOULTRIE**

Fiscal Year End:

11/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$10,385,713

Equalized Assessed Valuation:

\$168,867,816

Population:

14,403

Employees:

Full Time:

66

Part Time:

49

Salaries Paid:

\$2,299,566

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$3,610,646	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$251	\$327	\$294
Revenue Collected During FY 07:	\$5,323,843	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$5,273,743	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$370	\$454	\$445
Per Capita Expenditures:	\$366	\$425	\$412
Revenues over (under) Expenditures:	\$50,100	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	68.91%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$3,634,038	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$252	\$353	\$323

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,314,177	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$2,534,381	\$11,282,553	\$6,737,794



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$1,000,000	\$7,113,292	\$1,246,411
Per Capita Debt:	\$69	\$97	\$39
General Obligation Debt over EAV:	0.59%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$30	\$
Revenue Collected During FY 07:	\$	\$2,146,394	\$
Expenditures During FY 07:	\$	\$2,166,648	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	0.00%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Ogle County**

Unit Code: **071/000/00**

County: **OGLE**

Fiscal Year End:

11/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$27,143,764

Equalized Assessed Valuation:

\$1,354,556,271

Population:

54,826

Employees:

Full Time:

220

Part Time:

60

Salaries Paid:

\$9,925,858

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$15,837,954	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$289	\$327	\$294
Revenue Collected During FY 07:	\$28,192,828	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$22,694,685	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$514	\$454	\$445
Per Capita Expenditures:	\$414	\$425	\$412
Revenues over (under) Expenditures:	\$5,498,143	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	78.91%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$17,907,856	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$327	\$353	\$323

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$9,370,254	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$5,244,110	\$11,282,553	\$6,737,794

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$14,497,309	\$7,113,292	\$1,246,411
Per Capita Debt:	\$264	\$97	\$39
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$30	\$
Revenue Collected During FY 07:	\$	\$2,146,394	\$
Expenditures During FY 07:	\$	\$2,166,648	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	0.00%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Peoria County**

Unit Code: **072/000/00**

County: **PEORIA**

Fiscal Year End:

12/31/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$110,513,159

Equalized Assessed Valuation:

\$2,866,158,259

Population:

182,993

Employees:

Full Time:

928

Part Time:

54

Salaries Paid:

\$39,253,657

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$39,507,650	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$216	\$327	\$294
Revenue Collected During FY 07:	\$83,286,109	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$74,889,233	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$455	\$454	\$445
Per Capita Expenditures:	\$409	\$425	\$412
Revenues over (under) Expenditures:	\$8,396,876	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	73.12%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$54,758,881	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$299	\$353	\$323

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$27,612,864	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$36,163,032	\$11,282,553	\$6,737,794



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$17,109,807	\$7,113,292	\$1,246,411
Per Capita Debt:	\$93	\$97	\$39
General Obligation Debt over EAV:	0.55%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$3,760,185	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$21	\$30	\$
Revenue Collected During FY 07:	\$20,884,206	\$2,146,394	\$
Expenditures During FY 07:	\$18,673,555	\$2,166,648	\$
Per Capita Revenue:	\$114	\$39	\$
Per Capita Expenditures:	\$102	\$36	\$
Operating Income (loss):	\$2,210,651	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	32.05%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$5,984,259	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$33	\$34	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Perry County**

Unit Code: **073/000/00**

County: **PERRY**

Fiscal Year End:

11/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$12,305,259

Equalized Assessed Valuation:

\$144,836,743

Population:

22,865

Employees:

Full Time:

100

Part Time:

25

Salaries Paid:

\$3,432,576

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$3,634,874	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$159	\$327	\$294
Revenue Collected During FY 07:	\$10,256,679	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$9,398,029	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$449	\$454	\$445
Per Capita Expenditures:	\$411	\$425	\$412
Revenues over (under) Expenditures:	\$858,650	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	45.91%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$4,314,260	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$189	\$353	\$323

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$3,390,178	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$924,082	\$11,282,553	\$6,737,794



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$798,780	\$7,113,292	\$1,246,411
Per Capita Debt:	\$35	\$97	\$39
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$30	\$
Revenue Collected During FY 07:	\$	\$2,146,394	\$
Expenditures During FY 07:	\$	\$2,166,648	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	0.00%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Pike County**

Unit Code: **075/000/00**

County: **PIKE**

Fiscal Year End:

11/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$9,986,625

Equalized Assessed Valuation:

\$158,390,873

Population:

16,840

Employees:

Full Time:

90

Part Time:

20

Salaries Paid:

\$3,957,766

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$6,102,220	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$362	\$327	\$294
Revenue Collected During FY 07:	\$9,085,209	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$8,306,237	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$540	\$454	\$445
Per Capita Expenditures:	\$493	\$425	\$412
Revenues over (under) Expenditures:	\$778,972	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	82.84%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$6,881,192	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$409	\$353	\$323

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$247,361	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$6,627,701	\$11,282,553	\$6,737,794



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$12,834	\$7,113,292	\$1,246,411
Per Capita Debt:	\$1	\$97	\$39
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$30	\$
Revenue Collected During FY 07:	\$	\$2,146,394	\$
Expenditures During FY 07:	\$	\$2,166,648	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	0.00%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name: **Pope County**

Unit Code: **076/000/00**

County: **POPE**

Fiscal Year End:

11/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$2,521,964

Equalized Assessed Valuation:

\$38,784,462

Population:

4,390

Employees:

Full Time:

25

Part Time:

2

Salaries Paid:

\$496,433

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$4,015,452	\$3,443,553	\$3,417,917
Per Capita Beginning Fund Balance:	\$915	\$961	\$475
Revenue Collected During FY 07:	\$2,732,078	\$3,931,969	\$3,328,646
Expenditures During FY 07:	\$2,444,940	\$3,867,460	\$3,512,653
Per Capita Revenue:	\$622	\$966	\$567
Per Capita Expenditures:	\$557	\$918	\$557
Revenues over (under) Expenditures:	\$287,138	\$64,509	\$187,854
Ratio of Fund Balance to Expenditures:	179.46%	108.52%	93.41%
Ending Fund Balance for FY 07:	\$4,387,727	\$3,800,302	\$3,304,459
Per Capita Ending Fund Balance:	\$999	\$1,056	\$513

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,096,201	\$288,996
Total Unrestricted Net Assets:	\$2,219,515	\$2,019,821	\$2,219,515



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$120,916	\$29,518
Per Capita Debt:	\$	\$19	\$9
General Obligation Debt over EAV:	0.00%	0.00%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$159,601	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$52	\$
Revenue Collected During FY 07:	\$	\$334,423	\$
Expenditures During FY 07:	\$	\$335,409	\$
Per Capita Revenue:	\$	\$100	\$
Per Capita Expenditures:	\$	\$102	\$
Operating Income (loss):	\$	-\$986	\$
Ratio of Retained Earnings to Expenditures:	0.00%	68.06%	0.00%
Ending Retained Earnings for FY 07:	\$	\$159,604	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name: Putnam County

Unit Code: 078/000/00

County: PUTNAM

Fiscal Year End:

11/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$4,819,522

Equalized Assessed Valuation:

\$155,448,809

Population:

6,086

Employees:

Full Time:

32

Part Time:

20

Salaries Paid:

\$1,028,632

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$2,856,040	\$3,443,553	\$3,417,917
Per Capita Beginning Fund Balance:	\$469	\$961	\$475
Revenue Collected During FY 07:	\$4,008,124	\$3,931,969	\$3,328,646
Expenditures During FY 07:	\$3,644,638	\$3,867,460	\$3,512,653
Per Capita Revenue:	\$659	\$966	\$567
Per Capita Expenditures:	\$599	\$918	\$557
Revenues over (under) Expenditures:	\$363,486	\$64,509	\$187,854
Ratio of Fund Balance to Expenditures:	85.59%	108.52%	93.41%
Ending Fund Balance for FY 07:	\$3,119,526	\$3,800,302	\$3,304,459
Per Capita Ending Fund Balance:	\$513	\$1,056	\$513

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$415,231	\$1,096,201	\$288,996
Total Unrestricted Net Assets:	\$2,704,295	\$2,019,821	\$2,219,515



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$531,948	\$120,916	\$29,518
Per Capita Debt:	\$87	\$19	\$9
General Obligation Debt over EAV:	0.00%	0.00%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$159,601	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$52	\$
Revenue Collected During FY 07:	\$	\$334,423	\$
Expenditures During FY 07:	\$	\$335,409	\$
Per Capita Revenue:	\$	\$100	\$
Per Capita Expenditures:	\$	\$102	\$
Operating Income (loss):	\$	-\$986	\$
Ratio of Retained Earnings to Expenditures:	0.00%	68.06%	0.00%
Ending Retained Earnings for FY 07:	\$	\$159,604	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Randolph County**

Unit Code: **079/000/00**

County: **RANDOLPH**

Fiscal Year End:

11/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$16,583,842

Equalized Assessed Valuation:

\$365,094,680

Population:

33,122

Employees:

Full Time:

135

Part Time:

60

Salaries Paid:

\$4,559,417

Blended Component Units

Number Submitted = 2

Anna Wehrheim Memorial Old Folks Home

Randolph County Nursing Home

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$4,874,721	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$147	\$327	\$294
Revenue Collected During FY 07:	\$11,513,202	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$10,565,557	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$348	\$454	\$445
Per Capita Expenditures:	\$319	\$425	\$412
Revenues over (under) Expenditures:	\$947,645	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	65.65%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$6,936,366	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$209	\$353	\$323

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$500,000	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$3,627,792	\$11,282,553	\$6,737,794



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$2,845,000	\$7,113,292	\$1,246,411
Per Capita Debt:	\$86	\$97	\$39
General Obligation Debt over EAV:	0.38%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$5,480,737	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$165	\$30	\$
Revenue Collected During FY 07:	\$4,518,073	\$2,146,394	\$
Expenditures During FY 07:	\$3,893,705	\$2,166,648	\$
Per Capita Revenue:	\$136	\$39	\$
Per Capita Expenditures:	\$118	\$36	\$
Operating Income (loss):	\$624,368	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	129.83%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$5,055,105	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$153	\$34	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Richland County**

Unit Code: **080/000/00**

County: **RICHLAND**

Fiscal Year End:

11/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$7,249,793

Equalized Assessed Valuation:

\$164,295,337

Population:

16,149

Employees:

Full Time:

50

Part Time:

12

Salaries Paid:

\$1,863,649

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$4,635,208	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$287	\$327	\$294
Revenue Collected During FY 07:	\$6,353,013	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$6,415,848	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$393	\$454	\$445
Per Capita Expenditures:	\$397	\$425	\$412
Revenues over (under) Expenditures:	-\$62,835	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	71.27%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$4,572,373	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$283	\$353	\$323

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$61,579	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$4,108,356	\$11,282,553	\$6,737,794

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$402,438	\$7,113,292	\$1,246,411
Per Capita Debt:	\$25	\$97	\$39
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$30	\$
Revenue Collected During FY 07:	\$	\$2,146,394	\$
Expenditures During FY 07:	\$	\$2,166,648	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	0.00%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Rock Island County**

Unit Code: **081/000/00** County: **ROCK ISLAN**

Fiscal Year End: **11/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$67,966,002**

Equalized Assessed Valuation: **\$2,231,350,979**

Population: **147,710**

Employees:

Full Time: **593**

Part Time: **129**

Salaries Paid: **\$27,964,546**

Blended Component Units

Number Submitted = 2

Rock Island County Forest Preserve Commission

Rock Island Public Building Commission

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$23,043,579	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$156	\$327	\$294
Revenue Collected During FY 07:	\$61,929,669	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$61,063,321	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$419	\$454	\$445
Per Capita Expenditures:	\$413	\$425	\$412
Revenues over (under) Expenditures:	\$866,348	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	43.45%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$26,530,175	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$180	\$353	\$323

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$8,714,828	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$17,406,020	\$11,282,553	\$6,737,794



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$32,446,187	\$7,113,292	\$1,246,411
Per Capita Debt:	\$220	\$97	\$39
General Obligation Debt over EAV:	0.97%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$30	\$
Revenue Collected During FY 07:	\$	\$2,146,394	\$
Expenditures During FY 07:	\$	\$2,166,648	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	0.00%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: Saline County

Unit Code: 082/000/00

County: SALINE

Fiscal Year End:

11/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$11,218,481

Equalized Assessed Valuation:

\$179,246,093

Population:

26,325

Employees:

Full Time:

130

Part Time:

Salaries Paid:

\$3,489,654

Blended Component Units

Number Submitted = 1

911

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$7,768,674	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$295	\$327	\$294
Revenue Collected During FY 07:	\$11,291,166	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$10,711,793	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$429	\$454	\$445
Per Capita Expenditures:	\$407	\$425	\$412
Revenues over (under) Expenditures:	\$579,373	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	77.93%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$8,348,047	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$317	\$353	\$323

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$4,528,932	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$4,186,821	\$11,282,553	\$6,737,794



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$7,113,292	\$1,246,411
Per Capita Debt:	\$	\$97	\$39
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$30	\$
Revenue Collected During FY 07:	\$	\$2,146,394	\$
Expenditures During FY 07:	\$	\$2,166,648	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	0.00%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: Sangamon County

Unit Code: 083/000/00

County: SANGAMON

Fiscal Year End:

11/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$94,721,678

Equalized Assessed Valuation:

\$3,396,710,750

Population:

188,951

Employees:

Full Time:

829

Part Time:

32

Salaries Paid:

\$32,868,415

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$14,099,255	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$75	\$327	\$294
Revenue Collected During FY 07:	\$77,996,798	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$74,789,598	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$413	\$454	\$445
Per Capita Expenditures:	\$396	\$425	\$412
Revenues over (under) Expenditures:	\$3,207,200	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	25.36%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$18,963,862	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$100	\$353	\$323

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$15,846,612	\$11,282,553	\$6,737,794

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$7,264,541	\$7,113,292	\$1,246,411
Per Capita Debt:	\$38	\$97	\$39
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$30	\$
Revenue Collected During FY 07:	\$	\$2,146,394	\$
Expenditures During FY 07:	\$	\$2,166,648	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	0.00%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name: Schuyler County

Unit Code: 084/000/00

County: SCHUYLER

Fiscal Year End:

11/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$5,996,048

Equalized Assessed Valuation:

\$74,377,940

Population:

7,200

Employees:

Full Time:

40

Part Time:

5

Salaries Paid:

\$1,540,533

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$3,417,917	\$3,443,553	\$3,417,917
Per Capita Beginning Fund Balance:	\$475	\$961	\$475
Revenue Collected During FY 07:	\$3,424,271	\$3,931,969	\$3,328,646
Expenditures During FY 07:	\$3,537,729	\$3,867,460	\$3,512,653
Per Capita Revenue:	\$476	\$966	\$567
Per Capita Expenditures:	\$491	\$918	\$557
Revenues over (under) Expenditures:	-\$113,458	\$64,509	\$187,854
Ratio of Fund Balance to Expenditures:	93.41%	108.52%	93.41%
Ending Fund Balance for FY 07:	\$3,304,459	\$3,800,302	\$3,304,459
Per Capita Ending Fund Balance:	\$459	\$1,056	\$513

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$2,502,860	\$1,096,201	\$288,996
Total Unrestricted Net Assets:	\$801,599	\$2,019,821	\$2,219,515



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$29,518	\$120,916	\$29,518
Per Capita Debt:	\$4	\$19	\$9
General Obligation Debt over EAV:	0.00%	0.00%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$159,601	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$52	\$
Revenue Collected During FY 07:	\$	\$334,423	\$
Expenditures During FY 07:	\$	\$335,409	\$
Per Capita Revenue:	\$	\$100	\$
Per Capita Expenditures:	\$	\$102	\$
Operating Income (loss):	\$	-\$986	\$
Ratio of Retained Earnings to Expenditures:	0.00%	68.06%	0.00%
Ending Retained Earnings for FY 07:	\$	\$159,604	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name: **Scott County**

Unit Code: **085/000/00**

County: **SCOTT**

Fiscal Year End:

11/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$8,864,269

Equalized Assessed Valuation:

\$50,434,433

Population:

5,644

Employees:

Full Time:

70

Part Time:

28

Salaries Paid:

\$2,253,041

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$4,285,588	\$3,443,553	\$3,417,917
Per Capita Beginning Fund Balance:	\$759	\$961	\$475
Revenue Collected During FY 07:	\$3,012,981	\$3,931,969	\$3,328,646
Expenditures During FY 07:	\$2,465,610	\$3,867,460	\$3,512,653
Per Capita Revenue:	\$534	\$966	\$567
Per Capita Expenditures:	\$437	\$918	\$557
Revenues over (under) Expenditures:	\$547,371	\$64,509	\$187,854
Ratio of Fund Balance to Expenditures:	197.57%	108.52%	93.41%
Ending Fund Balance for FY 07:	\$4,871,392	\$3,800,302	\$3,304,459
Per Capita Ending Fund Balance:	\$863	\$1,056	\$513

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,778,716	\$1,096,201	\$288,996
Total Unrestricted Net Assets:	\$1,092,676	\$2,019,821	\$2,219,515

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$77,324	\$120,916	\$29,518
Per Capita Debt:	\$14	\$19	\$9
General Obligation Debt over EAV:	0.00%	0.00%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$621,067	\$159,601	\$
Per Capita Beginning Retained Earnings for FY 07:	\$110	\$52	\$
Revenue Collected During FY 07:	\$2,390,635	\$334,423	\$
Expenditures During FY 07:	\$2,495,468	\$335,409	\$
Per Capita Revenue:	\$424	\$100	\$
Per Capita Expenditures:	\$442	\$102	\$
Operating Income (loss):	-\$104,833	-\$986	\$
Ratio of Retained Earnings to Expenditures:	21.20%	68.06%	0.00%
Ending Retained Earnings for FY 07:	\$529,086	\$159,604	\$
Per Capita Ending Retained Earnings:	\$94	\$50	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Shelby County**

Unit Code: **086/000/00**

County: **SHELBY**

Fiscal Year End:

8/31/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$9,370,429

Equalized Assessed Valuation:

\$256,432,709

Population:

22,893

Employees:

Full Time:

77

Part Time:

6

Salaries Paid:

\$3,093,423

Blended Component Units

Number Submitted = 1

Airport

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$7,148,304	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$312	\$327	\$294
Revenue Collected During FY 07:	\$8,010,047	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$7,408,025	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$350	\$454	\$445
Per Capita Expenditures:	\$324	\$425	\$412
Revenues over (under) Expenditures:	\$602,022	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	96.65%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$7,159,580	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$313	\$353	\$323

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$331,534	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$7,191,186	\$11,282,553	\$6,737,794

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$121,974	\$7,113,292	\$1,246,411
Per Capita Debt:	\$5	\$97	\$39
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$30	\$
Revenue Collected During FY 07:	\$	\$2,146,394	\$
Expenditures During FY 07:	\$	\$2,166,648	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	0.00%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: St. Clair County

Unit Code: 088/000/00

County: ST. CLAIR

Fiscal Year End:

12/31/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$234,731,538

Equalized Assessed Valuation:

\$3,500,738,642

Population:

261,941

Employees:

Full Time:

876

Part Time:

184

Salaries Paid:

\$37,103,100

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$149,164,993	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$569	\$327	\$294
Revenue Collected During FY 07:	\$98,156,722	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$82,804,954	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$375	\$454	\$445
Per Capita Expenditures:	\$316	\$425	\$412
Revenues over (under) Expenditures:	\$15,351,768	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	170.33%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$141,043,181	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$538	\$353	\$323

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$87,635,649	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$79,347,103	\$11,282,553	\$6,737,794



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$120,630,483	\$7,113,292	\$1,246,411
Per Capita Debt:	\$461	\$97	\$39
General Obligation Debt over EAV:	0.42%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$117,296,987	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$448	\$30	\$
Revenue Collected During FY 07:	\$4,479,456	\$2,146,394	\$
Expenditures During FY 07:	\$15,460,826	\$2,166,648	\$
Per Capita Revenue:	\$17	\$39	\$
Per Capita Expenditures:	\$59	\$36	\$
Operating Income (loss):	-\$10,981,370	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	731.99%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$113,171,350	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$432	\$34	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name: Stark County

Unit Code: 087/000/00

County: STARK

Fiscal Year End:

11/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$2,351,405

Equalized Assessed Valuation:

\$85,046,383

Population:

6,332

Employees:

Full Time:

28

Part Time:

10

Salaries Paid:

\$1,046,374

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$891,150	\$3,443,553	\$3,417,917
Per Capita Beginning Fund Balance:	\$141	\$961	\$475
Revenue Collected During FY 07:	\$2,672,544	\$3,931,969	\$3,328,646
Expenditures During FY 07:	\$2,484,690	\$3,867,460	\$3,512,653
Per Capita Revenue:	\$422	\$966	\$567
Per Capita Expenditures:	\$392	\$918	\$557
Revenues over (under) Expenditures:	\$187,854	\$64,509	\$187,854
Ratio of Fund Balance to Expenditures:	46.74%	108.52%	93.41%
Ending Fund Balance for FY 07:	\$1,161,303	\$3,800,302	\$3,304,459
Per Capita Ending Fund Balance:	\$183	\$1,056	\$513

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$570,181	\$1,096,201	\$288,996
Total Unrestricted Net Assets:	\$591,122	\$2,019,821	\$2,219,515



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$120,916	\$29,518
Per Capita Debt:	\$	\$19	\$9
General Obligation Debt over EAV:	0.00%	0.00%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$159,601	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$52	\$
Revenue Collected During FY 07:	\$	\$334,423	\$
Expenditures During FY 07:	\$	\$335,409	\$
Per Capita Revenue:	\$	\$100	\$
Per Capita Expenditures:	\$	\$102	\$
Operating Income (loss):	\$	-\$986	\$
Ratio of Retained Earnings to Expenditures:	0.00%	68.06%	0.00%
Ending Retained Earnings for FY 07:	\$	\$159,604	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Stephenson County**

Unit Code: **089/000/00** County: **STEPHENSON**

Fiscal Year End: **11/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$48,188,549**

Equalized Assessed Valuation: **\$612,900,702**

Population: **48,979**

Employees:

Full Time: **260**

Part Time: **70**

Salaries Paid: **\$11,444,689**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$6,982,182	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$143	\$327	\$294
Revenue Collected During FY 07:	\$24,161,605	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$24,218,401	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$493	\$454	\$445
Per Capita Expenditures:	\$494	\$425	\$412
Revenues over (under) Expenditures:	-\$56,796	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	28.88%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$6,995,386	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$143	\$353	\$323

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$387,949	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$8,155,956	\$11,282,553	\$6,737,794



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$14,614,316	\$7,113,292	\$1,246,411
Per Capita Debt:	\$298	\$97	\$39
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$306,248	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$6	\$30	\$
Revenue Collected During FY 07:	\$6,872,135	\$2,146,394	\$
Expenditures During FY 07:	\$6,822,428	\$2,166,648	\$
Per Capita Revenue:	\$140	\$39	\$
Per Capita Expenditures:	\$139	\$36	\$
Operating Income (loss):	\$49,707	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	5.22%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$355,955	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$7	\$34	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: Tazewell County

Unit Code: 090/000/00

County: TAZEWEILL

Fiscal Year End:

11/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$51,161,034

Equalized Assessed Valuation:

\$2,043,020,526

Population:

131,154

Employees:

Full Time:

360

Part Time:

30

Salaries Paid:

\$16,810,712

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$33,347,488	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$254	\$327	\$294
Revenue Collected During FY 07:	\$41,790,799	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$37,620,423	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$319	\$454	\$445
Per Capita Expenditures:	\$287	\$425	\$412
Revenues over (under) Expenditures:	\$4,170,376	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	99.73%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$37,517,864	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$286	\$353	\$323

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$2,311,189	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$37,983,067	\$11,282,553	\$6,737,794

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$11,906,880	\$7,113,292	\$1,246,411
Per Capita Debt:	\$91	\$97	\$39
General Obligation Debt over EAV:	0.55%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$30	\$
Revenue Collected During FY 07:	\$	\$2,146,394	\$
Expenditures During FY 07:	\$	\$2,166,648	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	0.00%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: Vermilion County

Unit Code: 092/000/00

County: VERMILION

Fiscal Year End:

11/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$41,547,613

Equalized Assessed Valuation:

\$805,616,952

Population:

81,941

Employees:

Full Time:

539

Part Time:

97

Salaries Paid:

\$17,516,824

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$27,345,675	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$334	\$327	\$294
Revenue Collected During FY 07:	\$37,472,678	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$32,563,724	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$457	\$454	\$445
Per Capita Expenditures:	\$397	\$425	\$412
Revenues over (under) Expenditures:	\$4,908,954	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	98.92%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$32,213,082	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$393	\$353	\$323

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$10,814,645	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$18,322,079	\$11,282,553	\$6,737,794

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$4,022,411	\$7,113,292	\$1,246,411
Per Capita Debt:	\$49	\$97	\$39
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,102,420	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$13	\$30	\$
Revenue Collected During FY 07:	\$10,121,016	\$2,146,394	\$
Expenditures During FY 07:	\$9,881,433	\$2,166,648	\$
Per Capita Revenue:	\$124	\$39	\$
Per Capita Expenditures:	\$121	\$36	\$
Operating Income (loss):	\$239,583	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	14.00%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$1,383,550	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$17	\$34	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Wabash County**

Unit Code: **093/000/00**

County: **WABASH**

Fiscal Year End:

11/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$5,178,285

Equalized Assessed Valuation:

\$112,714,758

Population:

12,165

Employees:

Full Time:

74

Part Time:

17

Salaries Paid:

\$2,181,048

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$4,620,188	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$380	\$327	\$294
Revenue Collected During FY 07:	\$6,556,985	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$6,025,525	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$539	\$454	\$445
Per Capita Expenditures:	\$495	\$425	\$412
Revenues over (under) Expenditures:	\$531,460	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	87.48%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$5,271,028	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$433	\$353	\$323

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$5,271,028	\$11,282,553	\$6,737,794

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$7,113,292	\$1,246,411
Per Capita Debt:	\$	\$97	\$39
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$30	\$
Revenue Collected During FY 07:	\$	\$2,146,394	\$
Expenditures During FY 07:	\$	\$2,166,648	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	0.00%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Warren County**

Unit Code: **094/000/00**

County: **WARREN**

Fiscal Year End:

11/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$7,561,189

Equalized Assessed Valuation:

\$203,870,198

Population:

17,402

Employees:

Full Time:

65

Part Time:

32

Salaries Paid:

\$1,958,271

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$4,682,533	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$269	\$327	\$294
Revenue Collected During FY 07:	\$6,054,408	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$5,900,822	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$348	\$454	\$445
Per Capita Expenditures:	\$339	\$425	\$412
Revenues over (under) Expenditures:	\$153,586	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	82.19%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$4,850,119	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$279	\$353	\$323

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$358,258	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$4,491,861	\$11,282,553	\$6,737,794

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$7,113,292	\$1,246,411
Per Capita Debt:	\$	\$97	\$39
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$30	\$
Revenue Collected During FY 07:	\$	\$2,146,394	\$
Expenditures During FY 07:	\$	\$2,166,648	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	0.00%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: Washington County

Unit Code: 095/000/00

County: WASHINGTO

Fiscal Year End:

11/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$8,213,857

Equalized Assessed Valuation:

\$173,410,073

Population:

15,200

Employees:

Full Time:

72

Part Time:

53

Salaries Paid:

\$3,046,715

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$9,551,936	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$628	\$327	\$294
Revenue Collected During FY 07:	\$9,427,985	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$7,812,309	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$620	\$454	\$445
Per Capita Expenditures:	\$514	\$425	\$412
Revenues over (under) Expenditures:	\$1,615,676	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	142.96%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$11,168,164	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$735	\$353	\$323

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$11,168,164	\$11,282,553	\$6,737,794



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$7,113,292	\$1,246,411
Per Capita Debt:	\$	\$97	\$39
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$30	\$
Revenue Collected During FY 07:	\$	\$2,146,394	\$
Expenditures During FY 07:	\$	\$2,166,648	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	0.00%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Wayne County**

Unit Code: **096/000/00** County: **WAYNE**

Fiscal Year End: **11/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$6,100,549**

Equalized Assessed Valuation: **\$97,972,082**

Population: **17,151**

Employees:

Full Time: **77**

Part Time: **39**

Salaries Paid: **\$2,187,696**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$4,561,108	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$266	\$327	\$294
Revenue Collected During FY 07:	\$6,499,677	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$5,785,446	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$379	\$454	\$445
Per Capita Expenditures:	\$337	\$425	\$412
Revenues over (under) Expenditures:	\$714,231	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	93.71%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$5,421,687	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$316	\$353	\$323

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$3,947,811	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$2,627,459	\$11,282,553	\$6,737,794

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$203,143	\$7,113,292	\$1,246,411
Per Capita Debt:	\$12	\$97	\$39
General Obligation Debt over EAV:	0.04%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$30	\$
Revenue Collected During FY 07:	\$	\$2,146,394	\$
Expenditures During FY 07:	\$	\$2,166,648	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	0.00%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **White County**

Unit Code: **097/000/00**

County: **WHITE**

Fiscal Year End:

11/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$6,729,775

Equalized Assessed Valuation:

\$119,423,173

Population:

15,371

Employees:

Full Time:

72

Part Time:

18

Salaries Paid:

\$2,431,862

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$5,867,533	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$382	\$327	\$294
Revenue Collected During FY 07:	\$7,341,401	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$7,392,688	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$478	\$454	\$445
Per Capita Expenditures:	\$481	\$425	\$412
Revenues over (under) Expenditures:	-\$51,287	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	78.22%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$5,782,795	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$376	\$353	\$323

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$4,400,677	\$11,282,553	\$6,737,794



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$59,390	\$7,113,292	\$1,246,411
Per Capita Debt:	\$4	\$97	\$39
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$190,489	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$12	\$30	\$
Revenue Collected During FY 07:	\$556,627	\$2,146,394	\$
Expenditures During FY 07:	\$629,767	\$2,166,648	\$
Per Capita Revenue:	\$36	\$39	\$
Per Capita Expenditures:	\$41	\$36	\$
Operating Income (loss):	-\$73,140	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	-25.46%	117.27%	0.00%
Ending Retained Earnings for FY 07:	-\$160,326	\$3,228,372	\$
Per Capita Ending Retained Earnings:	-\$10	\$34	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: Whiteside County

Unit Code: 098/000/00

County: WHITESIDE

Fiscal Year End:

11/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$29,777,143

Equalized Assessed Valuation:

\$705,800,000

Population:

60,653

Employees:

Full Time:

243

Part Time:

713

Salaries Paid:

\$10,562,320

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$19,282,658	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$318	\$327	\$294
Revenue Collected During FY 07:	\$26,902,566	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$24,377,050	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$444	\$454	\$445
Per Capita Expenditures:	\$402	\$425	\$412
Revenues over (under) Expenditures:	\$2,525,516	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	89.46%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$21,808,174	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$360	\$353	\$323

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$13,691,756	\$11,282,553	\$6,737,794

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$8,116,421	\$7,113,292	\$1,246,411
Per Capita Debt:	\$134	\$97	\$39
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$30	\$
Revenue Collected During FY 07:	\$	\$2,146,394	\$
Expenditures During FY 07:	\$	\$2,166,648	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	0.00%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Greater Than 275,000

Local Government Profile

Unit Name: Will County

Unit Code: 099/000/00

County: WILL

Fiscal Year End:

11/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$370,798,167

Equalized Assessed Valuation:

\$55,073,188,836

Population:

673,586

Employees:

Full Time:

2,049

Part Time:

146

Salaries Paid:

\$93,913,966

Blended Component Units

Number Submitted = 1

Will County Forest Preserve

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$110,502,961	\$138,700,131	\$111,775,298
Per Capita Beginning Fund Balance:	\$164	\$259	\$259
Revenue Collected During FY 07:	\$263,017,802	\$225,466,664	\$209,670,762
Expenditures During FY 07:	\$234,674,217	\$214,629,160	\$189,407,844
Per Capita Revenue:	\$390	\$408	\$408
Per Capita Expenditures:	\$348	\$384	\$388
Revenues over (under) Expenditures:	\$28,343,585	\$10,837,500	\$13,298,776
Ratio of Fund Balance to Expenditures:	57.27%	69.84%	70.28%
Ending Fund Balance for FY 07:	\$134,392,601	\$144,734,643	\$129,395,249
Per Capita Ending Fund Balance:	\$200	\$271	\$253

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$49,512,698	\$69,944,191	\$61,728,639
Total Unrestricted Net Assets:	\$51,888,267	\$110,177,547	\$93,570,821

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$280,713,920	\$256,016,600	\$274,646,639
Per Capita Debt:	\$417	\$478	\$393
General Obligation Debt over EAV:	0.45%	0.85%	0.59%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$74,348,456	\$28,853,791
Per Capita Beginning Retained Earnings for FY 07:	\$	\$113	\$69
Revenue Collected During FY 07:	\$	\$22,173,851	\$15,835,722
Expenditures During FY 07:	\$	\$21,073,856	\$15,393,308
Per Capita Revenue:	\$	\$39	\$54
Per Capita Expenditures:	\$	\$37	\$48
Operating Income (loss):	\$	\$1,099,995	\$1,392,696
Ratio of Retained Earnings to Expenditures:	0.00%	662.02%	185.53%
Ending Retained Earnings for FY 07:	\$	\$75,194,229	\$29,338,219
Per Capita Ending Retained Earnings:	\$	\$115	\$72

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Williamson County**

Unit Code: **100/000/00** County: **WILLIAMSON**

Fiscal Year End: **11/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$56,652,774**

Equalized Assessed Valuation: **\$765,201,954**

Population: **63,740**

Employees:

Full Time: **317**

Part Time: **14**

Salaries Paid: **\$8,115,694**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$14,047,919	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$220	\$327	\$294
Revenue Collected During FY 07:	\$19,057,575	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$20,314,056	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$299	\$454	\$445
Per Capita Expenditures:	\$319	\$425	\$412
Revenues over (under) Expenditures:	-\$1,256,481	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	69.15%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$14,047,894	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$220	\$353	\$323

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$11,441,800	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	-\$4,886,334	\$11,282,553	\$6,737,794

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$9,946,962	\$7,113,292	\$1,246,411
Per Capita Debt:	\$156	\$97	\$39
General Obligation Debt over EAV:	1.05%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$30	\$
Revenue Collected During FY 07:	\$	\$2,146,394	\$
Expenditures During FY 07:	\$	\$2,166,648	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	0.00%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Greater Than 275,000

Local Government Profile

Unit Name: Winnebago County

Unit Code: 101/000/00

County: WINNEBAGO

Fiscal Year End:

9/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$254,210,844

Equalized Assessed Valuation:

\$4,288,758,436

Population:

278,418

Employees:

Full Time:

1,589

Part Time:

307

Salaries Paid:

\$65,906,242

Blended Component Units

Number Submitted = 2

Forest Preserve District

Forest Preserve District - Enterprise

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$82,071,345	\$138,700,131	\$111,775,298
Per Capita Beginning Fund Balance:	\$295	\$259	\$259
Revenue Collected During FY 07:	\$141,646,355	\$225,466,664	\$209,670,762
Expenditures During FY 07:	\$123,229,599	\$214,629,160	\$189,407,844
Per Capita Revenue:	\$509	\$408	\$408
Per Capita Expenditures:	\$443	\$384	\$388
Revenues over (under) Expenditures:	\$18,416,756	\$10,837,500	\$13,298,776
Ratio of Fund Balance to Expenditures:	62.16%	69.84%	70.28%
Ending Fund Balance for FY 07:	\$76,597,176	\$144,734,643	\$129,395,249
Per Capita Ending Fund Balance:	\$275	\$271	\$253

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$34,190,315	\$69,944,191	\$61,728,639
Total Unrestricted Net Assets:	\$59,079,204	\$110,177,547	\$93,570,821



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$186,420,113	\$256,016,600	\$274,646,639
Per Capita Debt:	\$670	\$478	\$393
General Obligation Debt over EAV:	0.41%	0.85%	0.59%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$15,654,859	\$74,348,456	\$28,853,791
Per Capita Beginning Retained Earnings for FY 07:	\$56	\$113	\$69
Revenue Collected During FY 07:	\$16,014,680	\$22,173,851	\$15,835,722
Expenditures During FY 07:	\$18,197,145	\$21,073,856	\$15,393,308
Per Capita Revenue:	\$58	\$39	\$54
Per Capita Expenditures:	\$65	\$37	\$48
Operating Income (loss):	-\$2,182,465	\$1,099,995	\$1,392,696
Ratio of Retained Earnings to Expenditures:	90.49%	662.02%	185.53%
Ending Retained Earnings for FY 07:	\$16,467,429	\$75,194,229	\$29,338,219
Per Capita Ending Retained Earnings:	\$59	\$115	\$72

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Woodford County**

Unit Code: **102/000/00**

County: **WOODFORD**

Fiscal Year End:

11/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$11,779,787

Equalized Assessed Valuation:

\$731,930,883

Population:

35,469

Employees:

Full Time:

110

Part Time:

45

Salaries Paid:

\$4,583,222

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$13,593,280	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$383	\$327	\$294
Revenue Collected During FY 07:	\$12,587,867	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$12,457,661	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$355	\$454	\$445
Per Capita Expenditures:	\$351	\$425	\$412
Revenues over (under) Expenditures:	\$130,206	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	110.91%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$13,816,954	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$390	\$353	\$323

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$14,530,539	\$11,282,553	\$6,737,794

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$4,924,031	\$7,113,292	\$1,246,411
Per Capita Debt:	\$139	\$97	\$39
General Obligation Debt over EAV:	0.62%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$30	\$
Revenue Collected During FY 07:	\$	\$2,146,394	\$
Expenditures During FY 07:	\$	\$2,166,648	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	0.00%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$